

2023/24 ANNUAL BUSINESS PLAN,
BUDGET & LONG TERM FINANCIAL PLAN.





ACKNOWLEDGEMENT TO COUNTRY

We acknowledge the Kurna people as the traditional custodians and caretakers of the land that includes much of the City of Mitcham, known as Tarndanyangga Country, which means "the place of the red kangaroo dreaming".

The Kurna people's rich cultural heritage and spiritual belief connects them with this land and we look forward to nurturing our relationship with the members of the Kurna Community.

Arbor Day at Thurles Street Reserve, St Marys, 2022

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Clapham Primary School students performing at the Carols at Kingswood Oval, 2022

WELCOME FROM THE MAYOR

On behalf of the City of Mitcham, I present the 2023/2024 Annual Business Plan, Budget and Long-Term Financial Plan.

The Plan includes several cost neutral climate initiatives and continues to address the impact of climate change through self-funding solar investment opportunities.

In the year ahead we look forward to honouring co-funding commitments to State and Federal governments to progress a range of projects as well as continuing to maintain and improve our community buildings, roads and reserves.

Those projects include:

- Enhancements at AA Bailey Reserve, Clarence Gardens
- Revitalisation of reserves in St Marys
- Oval facilities upgrade at Mortlock Park, Colonel Light Gardens
- Rozelle Reserve upgrade at Melrose Park
- Extension of the Blackwood Lions Bargain Centre.

The appointment of an additional Open Space Volunteer Coordinator will allow us to better support our volunteers and increase our volunteer workforce and help us deliver better outcomes for the community.

Council is set to increase rates by an average \$171 per residence, an average increase of 8.9 per cent. I acknowledge the financial pressure that the current economic environment is placing on our residents and businesses, and the impact of this rate increase. I would like Council to have been able to deliver a lower rate rise, however, we are also experiencing the current financial pressures across our services. We have worked especially hard this year to find efficiencies and ongoing savings of \$863,000 per annum to help us to deliver existing services at less than the cost of inflation.

Many residents have lowered their cost of living by taking advantage of our solar, battery and virtual power plant collaboration through our Mitcham Community Renewables Program. This program is continuing. Additionally, Council has prioritised our exploration of new ways to lower energy costs for residents and businesses, noting that the power costs are set to increase dramatically by more than 20% from 1 July 2023.

Thank you for your continued support as we work together to create a sustainable, vibrant and connected community.

Please contact Council if you are experiencing financial hardship as alternative arrangements for rate payments are available.



Dr Heather Holmes-Ross
Mayor, City of Mitcham



Pasadena Biodiversity Corridor stepping logs

OUR STRATEGIC PLANNING AND REPORTING FRAMEWORK

Council has a suite of strategic documents that work together to describe Council's long-term aspirations, prioritise key areas of focus, and identify specific funded actions to deliver each year.



Mitcham 2030 sets the high level vision and strategic direction for Council over ten years. It provides 12 Themes which capture Council's services and projects, and identifies the high level outcomes that we will strive to deliver.

To turn the ambitions of Mitcham 2030 into actions, a **Four Year Delivery Plan** identifies 'Priority Themes' as areas that Council will focus additional effort and/or investment for a four year period. This enables Council to prioritise investment and assign resources to particular challenges or opportunities.

The Delivery Plan maps priority investments across four years with a particular focus on these investments being within the Priority Themes.

The priority investments of the Delivery Plan inform Council's Annual Business Plan and Budget which sets out the actions that Council will deliver each financial year, including existing services and new services / projects.

Council has several other documents that are used in varying ways to reference, inform, deliver and report on its work, such as a Long-Term Financial Plan, Asset Management Plans, and other strategies/plans.

Community insights (high level indicators) are included in the Delivery Plan to track Council's progress towards achieving its vision. The indicators formed a community survey which was undertaken in late 2020 and again in late 2021, to baseline community satisfaction and perception with Council. The indicators will be supported by other data sources as necessary.

Quarterly Performance Reports to Council, documents the organisations progress in delivering the activities, projects and ongoing services captured in Council's Annual Business Plan. Council's Annual Report identifies Council's activities and achievements towards achieving its goals and outcomes. Performance measures are identified against projects and ongoing services in this plan.

OUR VISION, GOALS & THEMES - MITCHAM 2030



2030

MITCHAM

WE ARE A WELCOMING AND INCLUSIVE
COMMUNITY THAT VALUES ITS HERITAGE
AND NATURAL ENVIRONMENT.

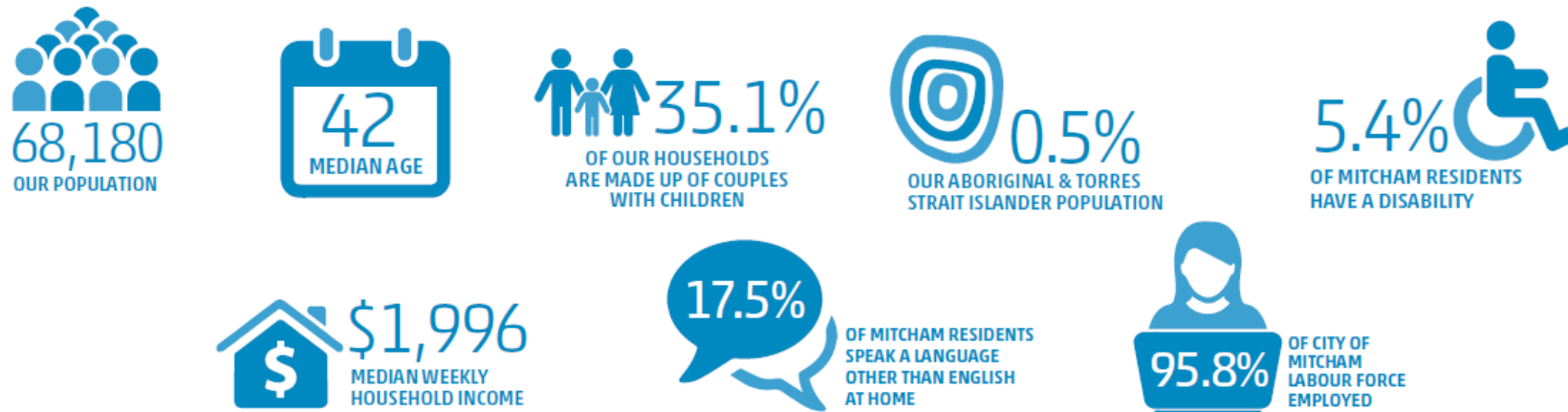
<h2 style="margin: 0;">GOAL 1</h2> <p style="font-weight: bold; margin: 0;">ACCESSIBLE, HEALTHY & CONNECTED COMMUNITY</p>	<h2 style="margin: 0;">GOAL 2</h2> <p style="font-weight: bold; margin: 0;">SUSTAINABLE CITY</p>	<h2 style="margin: 0;">GOAL 3</h2> <p style="font-weight: bold; margin: 0;">DYNAMIC & PROSPEROUS PLACES</p>	<h2 style="margin: 0;">GOAL 4</h2> <p style="font-weight: bold; margin: 0;">EXCELLENCE IN LEADERSHIP</p>
<p>We connect our community with each other and with their places, and empower them to live healthy lives.</p> <hr style="border-top: 1px dotted #f1c40f;"/> <p>THEME 1. 1 TRANSPORT NETWORK</p> <p>We are a City that is connected to places through an integrated, efficient and people friendly transport network for motorists, cyclists and pedestrians.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #f1c40f;"/> <p>THEME 1. 2 HEALTH & WELLBEING</p> <p>We build capacity for people to be active, healthy and connected, and provide inclusive and safe environments for all.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #f1c40f;"/> <p>THEME 1. 3 SERVICES & FACILITIES</p> <p>We provide convenient access to a diverse range of information, services, activities and facilities for our community.</p> <div style="display: flex; align-items: center;">  </div>	<p>We sustain and improve our natural and built environments for today's and future generations.</p> <hr style="border-top: 1px dotted #2980b9;"/> <p>THEME 2. 1 CLIMATE CHANGE MITIGATION & RESILIENCE</p> <p>We limit our impact on the climate, and are prepared and adaptable to the impacts of climate change.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #2980b9;"/> <p>THEME 2. 2 SUSTAINABLE RESOURCES</p> <p>We conserve resources through efficient practices, investment in technology, waste avoidance, and a commitment to reuse, recycle and repurpose.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #2980b9;"/> <p>THEME 2. 3 NATURAL ENVIRONMENT</p> <p>We protect and enhance the environment and its biodiversity across natural landscapes, waterways, open spaces and across our suburbs.</p> <div style="display: flex; align-items: center;">  </div>	<p>We have a strong and competitive economy that supports our unique and vibrant places and culture.</p> <hr style="border-top: 1px dotted #9b59b6;"/> <p>THEME 3. 1 PLACEMAKING</p> <p>We have a spatial vision that guides the development of integrated, attractive and vibrant precincts that support diverse land uses and housing choice.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #9b59b6;"/> <p>THEME 3. 2 CITY VIBRANCY</p> <p>We are a City well recognised for our social and cultural diversity, creativity, arts, events, heritage, natural environment, educational and medical facilities.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #9b59b6;"/> <p>THEME 3. 3 PARTNERSHIPS</p> <p>We partner with neighbouring Councils, Government, universities, the private sector, not-for-profit organisations and community groups to maximise community and economic outcomes.</p> <div style="display: flex; align-items: center;">  </div>	<p>We are a professional and innovative Council with responsible leadership that is valued by its people, community and partners.</p> <hr style="border-top: 1px dotted #f1c40f;"/> <p>THEME 4. 1 GOOD GOVERNANCE</p> <p>We are transparent and accountable, make informed decisions, demonstrate integrity and empower our community to have a voice and participate in a meaningful way.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #f1c40f;"/> <p>THEME 4. 2 ORGANISATIONAL IMPROVEMENT</p> <p>We are efficient and effective with a culture of positive change and innovation to deliver sustainable outcomes and value-for-money services that meet community needs.</p> <div style="display: flex; align-items: center;">  </div> <hr style="border-top: 1px dotted #f1c40f;"/> <p>THEME 4. 3 COMMUNITY EXPERIENCE</p> <p>We are easy to do business with and commit to a customer-centric approach that delivers positive experiences and builds trust.</p> <div style="display: flex; align-items: center;">  </div>

OUR MITCHAM

COUNCIL MANAGES



COMMUNITY PROFILE



OUR SERVICES, PROJECTS, GOVERNMENT COMMITMENTS & AREAS OF MEASUREMENT

Council delivers a range of ongoing services to the community each year. In addition, Council funds specific new services and projects, and one-off operating projects aligned to the Four Year Delivery Plan and Mitcham 2030. Council is also set to receive funding contributions from the Government towards a number of projects.

Community Insights (high level indicators) are included to enable ongoing monitoring and review of Council's progress and effectiveness towards achieving its goals and outcomes.

New Services and Projects

Council has identified a number of new services and projects that it will deliver in 2023/24, aligned to the Four Year Delivery Plan and Mitcham 2030.

Service / Project	Primary Mitcham 2030 Theme
Implementing the Brown Hill Keswick Creek Stormwater Master Plan[^] Contribution to the Regional Subsidiary to implement the Brown Hill Keswick Creek flood mitigation works.	2.3 Natural Environment
Installing Solar Panels and a Battery at Belair Community Centre Install approximately 20kW solar panel array and 25-40kW battery on to the Belair Community Centre Building.	2.1 Climate Change Mitigation & Resilience*
Installing Solar Panels at Tiwu Kumangka Install approximately 60kW solar panel array on the Tiwu Kumangka building after construction is complete.	2.1 Climate Change Mitigation & Resilience*
Installing Solar Panels and a Battery at the Mitcham RSL Install approximately 26kW solar panel array and 40kW battery at the Mitcham RSL in Kingswood.	2.1 Climate Change Mitigation & Resilience*
Investing in the Road Asset Renewal Backlog (to be completed by 2027) Undertake accelerated renewals of our roads to address our backlog by 2027.	1.1 Transport Network*
Upgrading Drainage and Carparking at AA Bailey Reserve, Clarence Gardens[^] Improve drainage and carparking to support a key community asset.	1.3 Services & Facilities*
Revitalising Green Spaces in St Marys[^] Revitalise green spaces in St Marys including at Thurles Street Reserve.	1.3 Services & Facilities*

Upgrading Mortlock Park Oval Facilities, Colonel Light Gardens[^] Upgrade the Gil Langley building and supporting facilities at Mortlock Park, Colonel Light Gardens (subject to finalisation of design, further community consultation and heritage considerations).	1.3 Services & Facilities*
Upgrading Rozelle Reserve, Melrose Park[^] Revitalise Rozelle Reserve in consultation with the community.	1.3 Services & Facilities*
Investing in Water Sensitive Urban Design (WSUD) Invest in continued implementation of Council's Smart Water Management Plan through installation of tree inlets and soakage pits across the City in conjunction with kerbing works.	2.2 Sustainable Resources*
Extending and Upgrading the Stormwater Network Construction of new/upgraded stormwater infrastructure to improve flood mitigation – prioritised in relation to upgrades associated with road renewal work, stormwater management plans and localised flooding complaints.	2.1 Climate Change Mitigation & Resilience*
Provision of Annual Community Facilities Grants Continue to provide grant support to community groups with up to \$5,000 in matched funding for minor capital improvements to their facilities and grounds that would otherwise not be funded via the other City of Mitcham grant streams.	3.3 Partnerships
Additional Open Space Volunteer Coordinator Additional resource to meet the increasing interest in volunteering in open space sites in the City of Mitcham, to allow additional volunteers to be taken on.	3.3 Partnerships
Proposed Extension of the Blackwood Lions Bargain Centre, Eden Hills[^] Blackwood Lions' proposed expansion of sheds, car parking and an online shop at the Council leased site on Shepherds Hill Road Eden Hills.	1.3 Services & Facilities*
Maintaining Water Sensitive Urban Design Projects Increase operating budget to meet maintenance standards for Water Sensitive Urban Designs solutions.	2.2 Sustainable Resources*
Provision for Minor New Capital Requests in Open Spaces Funding allocation to respond to requests for minor new open space assets such as new rubbish bins, fences, tables and other park furniture and amenities. Currently there is no budget allocation to respond to such requests.	1.3 Services & Facilities*
Upgrade of the Flinders Drive Pedestrian Crossing with Flashing Twin Lights Upgrade the existing pedestrian crossing at Flinders Drive to include twin flashing lights.	1.1 Transport Network*

Provision of a Sustainable Living Subsidy Program for Cloth Nappies and Sanitary Products Introduce a Sustainable Living Subsidy Program for cloth nappies and sanitary products, enabling the community to transition to more sustainable living.	2.2 Sustainable Resources*
Implementing a Cyber Security Program Enable auditing, monitoring and management against the various cyber threats, risks and vulnerability that are inherent to an organisation of Councils size.	4.1 Good Governance
Christmas Activation at CC Hood Reserve, Panorama Provide Christmas Activation at CC Hood Reserve each year, including lights, performances, and activities.	3.2 City Vibrancy
Entrance Upgrade and Meeting Room Relocation at Hawthorn Bowling Club, Hawthorn Relocate and widen the doorway in the south-eastern corner of the building and relocate the adjacent meeting room to north-eastern corner of the building.	1.3 Services & Facilities*
Installing a Public Toilet and Storage Facilities at Manson Oval, Bellevue Heights Construct a new public toilet facility (1 x unisex ambulant cubical and 1 x unisex accessible cubicle) at Manson Oval, Bellevue Heights.	1.3 Services & Facilities*
Provision of a Green Buildings Fund Provide an additional capital allocation to fund green elements for assets that support sustainability outcomes across Council's asset portfolio.	2.1 Climate Change Mitigation & Resilience*
Investment in Spatial Software for Weed Management in the City of Mitcham Data management of bushland, weed management, chemical usage, job dispatching and contractor reporting.	2.3 Natural Environment
Implementing the City Image (Signage & Furniture) Pilot Scheme Comprehensive and coordinated refresh of signage and furniture at up to three targeted parks to test the signage and furniture prototypes in a real world environment.	3.1 Placemaking*

Note: * Priority Themes

^ Services/Projects that have received State or Federal Government funding commitments

Operating Projects – One-off Initiatives and Programs

In addition to the new service investments, Council will undertake several operating projects, which are one-off expenditures that are essential for Council to plan for future service delivery. They do not generate ongoing expenditure or create assets that need to be maintained or replaced. This can include things such as feasibility studies, plans or one-off events. Council has identified a number of Operating Projects to be delivered in 2023/24.

Operating Project	Primary Mitcham 2030 Theme
Bike Strategy and Accessibility Plan Development of a Bike Strategy and Accessibility Plan to improve ease and safety of bike riding in the City of Mitcham	1.1 Transport Network*
Parkrun Establishment of Parkrun in Belair. Parkrun is a free, community event where participants can walk, jog or run, and is held on weekends.	1.2 Health & Wellbeing
Acoustic treatment of spaces - Stage 1 Acoustic assessment and treatment of selected community spaces.	1.3 Services & Facilities*
Desktop Community Facilities Mapping A desktop exercise to gather all known information about community facilities across Mitcham.	1.3 Services & Facilities*
Tree Assistance Fund (one-off trial) Financial assistance towards arborist reports and maintenance for homeowners with large trees on their properties.	2.3 Natural Environment
South Road Garden Beds To fund maintenance of garden beds along South Road from Shepherds Hill Road to Riverside Drive.	3.1 Placemaking*
Mitcham Public Arts Grants Funding Increasing the Public Arts Grants Funding in 2023/24 from \$38,000 to \$100,000.	3.2 City Vibrancy
Street Sweeping Program – Service Review To undertake a comprehensive service review of the Council's Street Sweeping program, to explore the effectiveness of existing service levels and operating models.	4.2 Organisational Improvement
Cyber Security Program (50%) A continuous improvement initiative to monitor, manage and mitigate against cyber security organizational risk.	4.2 Organisational Improvement

Ongoing Services

Council delivers a range of ongoing services to the community each year. The services are identified at a high level in the following table against Mitcham 2030 goals and themes.

Goal 1: Accessible, Healthy & Connected Community		
Theme 1.1 Transport Network	Theme 1.2 Health & Wellbeing	Theme 1.3 Services & Facilities
Traffic and transport infrastructure management	Regulations, registrations, inspections and controls	Community facilities hire and management
	Bushfire management	Library
	Immunisation	Open space, sport facilities and Council buildings management
	Youth development	Community programs
	Community care	Sports support
Goal 2: Sustainable City		
Theme 2.1 Climate Change Mitigation & Resilience	Theme 2.2 Sustainable Resources	Theme 2.3 Natural Environment
Environmental planning and project implementation	Water management	Native vegetation management
	Waste collection, management and education	Tree maintenance and planting
Goal 3: Dynamic & Prosperous Places		
Theme 3.1 Placemaking	Theme 3.2 City Vibrancy	Theme 3.3 Partnerships
Planning and development	Events	Grants programs
Precinct / key site master planning	Local history	Capacity building and community connections
		Volunteer management
Goal 4: Excellence In Leadership		
Theme 4.1 Good Governance	Theme 4.2 Organisational Improvement	Theme 4.3 Community Experience
Corporate reporting and financial management	Efficiency and effectiveness	Communications and marketing
Asset management and planning	ICT management and development	Information management
Community engagement	Service reviews	
Governance and Council support	Workforce planning	
Strategic planning		
Risk and emergency management		

Areas of Measurement

Community Insights (high level indicators) are included in the Four Year Delivery Plan, and enable ongoing monitoring and review of Council's progress and effectiveness towards achieving its goals and outcomes. Community perception research on the insights periodically provides Council with insight into how the community perceive progress in these areas. The community insights are listed in the following table against Mitcham 2030 goals and theme and are supported by other measures and data sources as necessary. Council's Performance Reports are available at www.mitchamcouncil.sa.gov.au and provide detailed measures.

Goal 1: Accessible, Healthy & Connected Community	Goal 2: Sustainable City	Goal 3: Dynamic & Prosperous Places	Goal 4: Excellence in Leadership
Pride	Valuing the Natural Environment	City Vibrancy	Trusted Council
Support	Theme 2.1 Climate Change Mitigation & Resilience	Theme 3.1 Placemaking	Theme 4.1 Good Governance
Theme 1.1 Transport Network	Response to Climate Change	Attractive Local Area	Council Decisions reflect Community Feedback
Connected Paths	Steps to Limit Impacts of Emergency Events	Public Places free of Graffiti & Rubbish	Council Decisions based on Evidence
Safety when Travelling	Theme 2.2 Sustainable Resources	Well Maintained & Appealing Streets	Theme 4.2 Organisational Improvement
Ease of Travel	Use of Alternative Materials to lower impact on Natural Environment	Theme 3.2 City Vibrancy	Access to Information & Services
Theme 1.2 Health & Wellbeing	Waste	Events	Value for Money Services
Safety in the Community	Theme 2.3 Natural Environment	Use of Public Places	New ways of doing things
Involvement in Sport, Activities & Programs	Protection of Natural Environment	Creativity and the Arts	Theme 4.3 Community Experience
Volunteer Participation		Theme 3.3 Partnerships	Consistent Communication
Theme 1.3 Services & Facilities		Thriving Local Businesses	Consistent Response to Service Requests
Amenities in Public Places (libraries, community centres, sports facilities, playgrounds, reserves)		Employment Opportunities	
Enjoyment using Public Places			
Information to make Connections			



Pottery at the Cumberland Park Community Centre

OUR 2023/24 ANNUAL BUSINESS PLAN & BUDGET

The 2023/24 Annual Business Plan and Budget projects an underlying operating surplus of \$912,000 including recurrent financial savings of \$863,000.

Council is budgeting \$77.4 million in expenditure to continue existing services and invest in new service provision as well as investing \$44.6 million on asset replacement and creation, continuing the delivery of services to the community and providing new projects and services aligned to *Mitcham 2030*.

The major income source required to deliver the operations of the Annual Business Plan is rate revenue. Rates make up \$65.5 million¹ or 84% of Council's total budgeted income for 2023/24.

A financial overview is provided below:

- \$77.4 million Operating Expenditure
- \$78.3 million Operating Income
- \$44.6 million Capital Expenditure
- \$0.9 million Operating surplus excluding subsidiaries and one-off items



Supported by a City of Mitcham Public Art grant, artist Cecile Gariépy has created 'The Walk', a 20-metre mural that stretches along one wall of the Blackwood Uniting Church

¹ Excluding the Landscape Levy collected on behalf of the State Government

Council's Expenditure In 2023/24

New and Improved Services

The following services are new services or improvements to existing services that are being introduced in 2023/24 and generate new ongoing operating costs each year. They include, in some cases, the construction of new assets (one off capital) which creates ongoing operating expenses in the form of maintenance, depreciation and interest expenses (or foregone interest income).

The total of the new and improved services for 2023/24 is \$456,000 ongoing rate funding expenditure², with an associated one-off \$21.1 million capital investment (including \$12.9m of new capital re-budgeted from 2022/23). These new and improved services are as follows:

- Implementing the Brown Hill Keswick Creek Stormwater Master Plan
- Installing Solar Panels and a Battery at Belair Community Centre
- Installing Solar Panels at Tiwu Kumangka
- Installing Solar Panels and a Battery at the Mitcham RSL
- Investing in the Road Asset Renewal Backlog (to be completed by 2027)
- Upgrading Drainage and Carparking at AA Bailey Reserve, Clarence Gardens
- Revitalising Green Spaces in St Marys
- Upgrading Mortlock Park Oval Facilities, Colonel Light Gardens
- Upgrading Rozelle Reserve, Melrose Park
- Investing in Water Sensitive Urban Design (WSUD)
- Extending and Upgrading the Stormwater Network
- Provision of Annual Community Facilities Grants
- Additional Open Space Volunteer Coordinator
- Proposed Extension of the Blackwood Lions Bargain Centre, Eden Hills
- Maintaining Water Sensitive Urban Design Projects
- Provision for Minor New Capital Requests in Open Spaces
- Upgrade of the Flinders Drive Pedestrian Crossing with Flashing Twin Lights

- Provision of a Sustainable Living Subsidy Program for Cloth Nappies and Sanitary Products
- Implementing a Cyber Security Program
- Christmas Activation at CC Hood Reserve, Panorama
- Entrance Upgrade and Meeting Room Relocation at Hawthorn Bowling Club, Hawthorn
- Installing a Public Toilet and Storage Facilities at Manson Oval, Bellevue Heights
- Provision of a Green Buildings Fund
- Investment in Spatial Software for Weed Management in the City of Mitcham
- Implementing the City Image (Signage & Furniture) Pilot Scheme

Ongoing Services

Council has budgeted \$77.4 million for services provided on an ongoing basis.

Our Commitment to Improving Community Assets

Council is committed to maintaining and improving fit for purpose assets which meet the needs of the community today and into the future. Council's Asset Management Plans set out the strategies for achieving this.

New Asset Program

New capital expenditure is one-off expenditure that creates a new asset. These assets incur ongoing costs, such as interest, maintenance and depreciation, which have been built into the budget. These include the new services and projects where there is capital expenditure.

Asset Replacement Program

Capital replacement is one-off expenditure to renew an existing Council asset. Even though all assets incur ongoing costs, such as maintenance and depreciation, capital replacement expenditure does not increase Council's ongoing costs as maintenance and depreciation is already built into the budget. Council has endorsed an asset replacement program to the value of \$23.5 million (including \$5.8 million re-budgeted from 2022/23).

² Includes estimated ongoing operating expenses in the form of maintenance and average cost of capital (interest and debt repayment over defined timeframe).

Asset Backlog

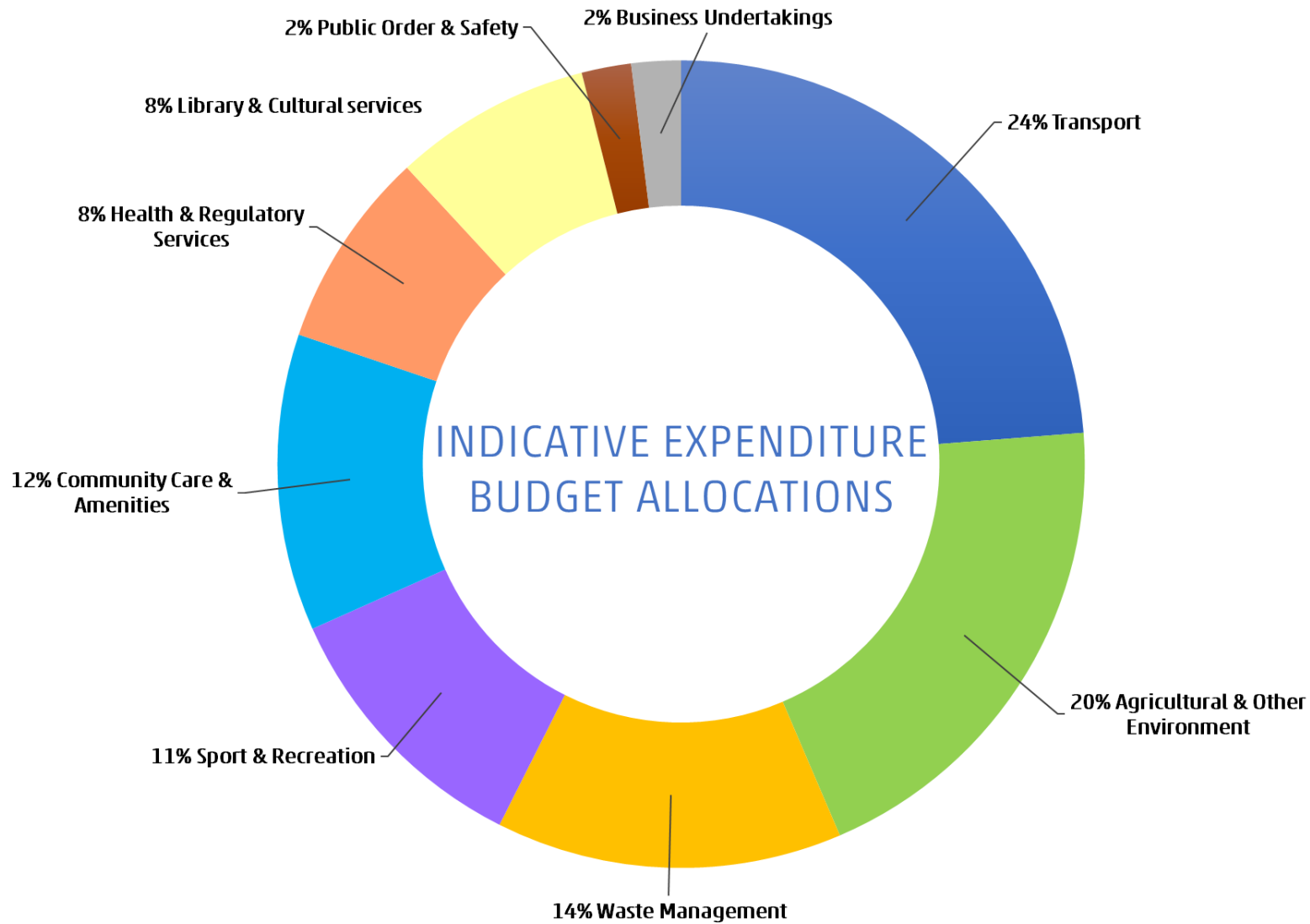
Underinvestment in asset renewal has led to an asset renewal backlog. Identified in 2011/12, this backlog has been systematically tackled in recent years alongside the new and replacement asset program. This Budget invests in the road capital renewal backlog while postponing the footpath backlog for one year. Although the footpath backlog is deferred, the plan still aims to address it by 2028.

A summary of capital works expenditure by asset category is provided below. Details of the full capital works program for all assets can be found in Appendix 2.

Asset Category	Renewal (\$m)	Renewal Backlog (\$m)	New (\$m)	Total (\$m)
Bridges	1.31	0.00	-	1.31
Bus Shelters	0.02	0.00	-	0.02
Car Parks	0.33	-	-	0.33
Buildings & Land	1.87	-	2.31	4.18
Footpath	0.72	-	0.09	0.81
IT Equipment	0.77	-	0.07	0.84
Office Furniture & Equipment	0.13	-	-	0.13
Open Space (incl. parks, gardens, playgrounds, lighting)	1.02	0.06	0.40	1.48
Plant & Equipment (incl Fleet)	3.08	-	-	3.08
Retaining Walls	0.00	-	-	0.00
Roads	10.09	2.75	0.75	13.60
Stormwater & Drainage (incl Brownhill & Keswick Creeks)	1.32	-	2.27	3.59
Solar Projects	-	-	0.56	0.56
Projects with Government Funding	-	-	14.65	14.65
TOTAL	20.67	2.82	21.10	44.59

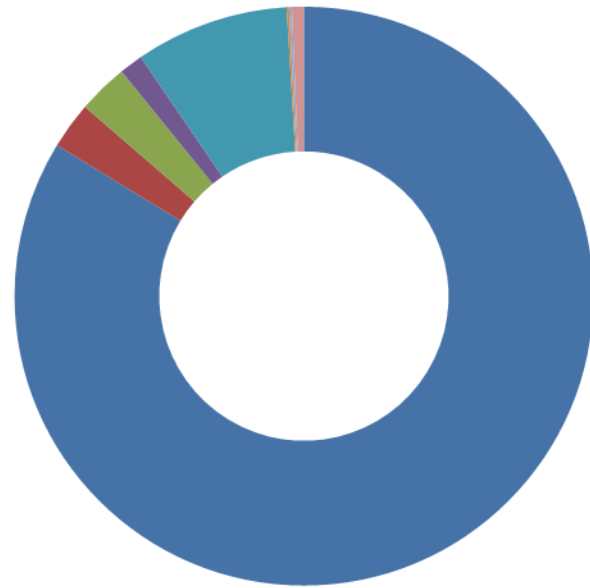
New Capital expenditure includes \$12.9m of re-budgets from 2022/23

Indicative Expenditure Budget Allocations



Council's Income In 2023/24

Budgeted 2023/24 Operating Income



- 83.7% Rates
- 2.6% Landscape Levy
- 2.8% Statutory charges
- 1.3% User charges
- 8.6% Grants, subsidies and contributions
- 0.13% Investment income
- 0.2% Reimbursements
- 0.7% Other revenue

Statutory Charges set by the State Government (2.8% of Total Operating Income)

These are fees and charges set by regulation and collected by the Council for regulatory functions such as, assessment of development applications, dog registrations and parking fines.

User Pay Charges set by Council (1.3% of Total Operating Income)

These comprise of charges for the Council's fee based facilities such as, hire of sporting and community venues.

Grants and Subsidies (8.6% of Total Operating Income)

The Council normally seeks to attract as much grant funding as possible from other levels of government, and major projects of wider State benefit are usually jointly funded in partnership with the State Government and other relevant parties.

Investment Income (0.13% of Total Operating Income)

Investment income is the interest that Council receives on surplus funds held on deposit with the bank. Council seeks to maximise the balance between surplus cash and borrowings, to minimise net interest expenses wherever possible.

Reimbursements and Other Income (0.2% of Total Operating Income)

Reimbursements and other income are generally one-off payments or donations received usually to offset or reimburse Council for expenditure incurred.

State Government Landscape Levy (2.6% of Total Operating Income)

The City of Mitcham is part of the Green Adelaide Landscape Management Region and is required under the Landscape South Australia Act 2019 to raise a defined amount of revenue on behalf of the state government to fund the state governments operations of the Green Adelaide Board.

Additional Sources of Income

Capital Income (Grants, Sale of Assets, Contributions), made up of grants received from State & Federal governments to fund specific projects. Proceeds can also be received from the sale of assets.

Council's Rates In 2023/24

What rates will I pay?

In striving to achieve the community's objectives as documented in Council's strategic management plans, this Plan presents an 8.90% rate increase, \$171 residential and \$454 commercial average increase.

The 8.90% rate increase consists of 0.52% allocated towards new service decisions made during the previous year and 0.76% for introducing the new services for 2023/24, as listed below. The rate rise includes 0.30% dedicated to addressing the road asset renewal backlog. The rate rise also includes 0.08% of cost shifting arising from a gap between CPI and the Commonwealth Home Support Programme (CHSP) indexation. Lastly, a net rate increase of 7.24% accounts for the cost increase to deliver existing services, less ongoing financial, efficiency, and service savings of \$863,000.

In formulating the planned rates for the financial year, Council takes into consideration the economic environment, the supply of rate contributions by various classifications of ratepayers and all sources of revenue required to fund the delivery of services and projects set out in the Annual Business Plan.

In order to sustainably fund the activities in this business plan the total amount of rate revenue to be raised for

Council's Rating Policy for 2023/24 is included in in Appendix 3.

How are properties valued and how are rates calculated?

Property values are determined by the Valuer General, who calculates and provides this information to Council. In setting rates each year, Council determines the total rate revenue required then divides this by the sum of all property values (provided by the Valuer General) in the Council area. The number arrived at is called the 'rate in the dollar' (RID). The value of each rateable property is then multiplied by the 'rate in the dollar' to produce the rates bill for the property. Each year Council resets the 'rate in the dollar' so that only the required rate income is received in total. The total rates payable by the community will equal the amount required as part of the budget process regardless of movements in overall property valuations.

The way in which the 'rate in the dollar' is calculated allows it to react to changes in property values. When the total value of all properties within a council increase more than the amount of rate revenue required, the rate in the dollar will decrease. Alternatively, when the total value of all properties decreases or increases less than the amount of rate revenue required, the 'rate in the dollar' will increase. This change to the 'rate in the' dollar ensures that only the required amount of rate revenue is raised in total, regardless of valuation movements. In summary:

- Total valuation drives the RID needed to raise the required rate revenue in total.
- Individual valuations relative to each other in the City determine the portion of the total required rate revenue paid by each property.
- Valuations do not influence the total rate revenue received.

Rating Structure

Council's Rating Structure is developed in accordance with the requirements of The Act. Additionally, in determining this structure, the Council takes into account Councils Strategic Management Plans, Annual Business Plan and Long-Term Financial Plans, including:

- The competing demands of community priorities identified through the consultation process.
- Its role as custodian of significant community assets held and managed on behalf of the local community and future generations.
- The need for significant capital works to replace and upgrade infrastructure assets.
- The obligation to operate as effectively and efficiently as possible.
- The need to reassess the use and viability of community facilities.
- The impact of rates on all sectors of the community (householders and businesses) based on factors, such as the broad principle that the rate in the dollar should be the same for all properties, except where there is either a different level of services available to ratepayers, or some other circumstance exists which warrants variation from the broad principle. Council has addressed this through the application of differential rates on commercial, industrial and vacant land properties – refer to the section entitled "Differential Rates".

Reasons for Valuation Method and Equity

The Council uses capital value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers, for the following reasons:

- The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth.
- Property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value.
- The distribution of property values throughout the Council area is such that few residential ratepayers will pay an increase significantly greater than the increase in average rates.

Impact of Rates Structure

Council considers the impact of rates on all businesses in the Council area. In doing so, Council considers and assesses the following matters:

- The demand made on Council services by commercial and industrial users as a proportion of rate revenue.
- Council's Strategic Management Plan and those priorities relating to business development mentioned above.
- Specific Council projects for the coming year that will solely or principally benefit businesses.
- Preference for local suppliers where price, quality and service provision are comparable to suppliers outside the Council area.
- Current local, state and national economic conditions and expected changes during the next financial year.
- Changes in the valuation of commercial and industrial properties in comparison to residential properties.

Differential Rates

The Local Government Act 1999 allows the Council to 'differentiate' rates based on the use of land, the locality of land, the use and locality of the land combined or on some other basis determined by Council. The City of Mitcham applies different rates on the basis of land use.

Differentiation assists in ensuring that the after tax cost of rates for businesses is fair and equitable in comparison with residential ratepayers. Additionally, in City of Mitcham, where there are commercial and business areas, businesses contribute to the deterioration of Council infrastructure and the environment, which requires additional resource allocation by Council to address.

Rate Capping

Council has a rate capping scheme available to all rate payers, subject to eligibility criteria. This is designed to assist ratepayers who would otherwise have incurred a rate increase greater than 12.5%. For details of eligibility visit www.mitchamcouncil.sa.gov.au.

Rebates

Council is required to provide mandatory rebates under Sections 160 to 165 of the Local Government Act 1999 in relation to properties:

- Primarily used for service delivery or administration by a hospital or health centre (Section 160).
- Primarily used for service delivery or administration by a community service organisation (Section 161).
- Containing a church or other building used for public worship or used solely for religious purposes (Section 162).
- Being used for the purpose of a public cemetery (Section 163).
- Occupied by a government school under a lease or licence or a non-government school being used for educational purposes (Section 165).

Residential Construction Rebate (Discretionary Rebate)

Further, Council may provide discretionary rebates under Section 166. One of these is for the purpose of securing the proper development of the area. A discretionary rebate of general rates for the 2023/24 financial year will be granted in respect of an Assessment classed as vacant land where the:

- Principal Ratepayer of the Assessment applies to the council, in writing, for the rebate prior to 30 June 2024.
- Foundations or slab have been laid on the property by 30 June 2024, proof of the date the footings were laid must accompany the application.
- Land which has been subdivided in the current financial year will not be eligible for the rebate.

- Principal Ratepayer has confirmed, in writing, that the property will be their principal place of residence upon completion.

The amount of the rebate will be based on:

- The difference between the general rate in the dollar applicable to Vacant land, and the general rate in the dollar applicable to Residential land; and
- The number of days remaining between 1 July 2023 and 30 June 2024 from the date footings are poured for a residence on the land. The rebate will not fall below the Minimum Rate.

Vacant Land Rebate (Discretionary Rebate)

Council has agreed to apply a rebate on Vacant Land, where the land use has changed from Residential land use to Vacant Land in any given financial year. The rebate will apply within the first 12 months to the residential rate in the dollar adopted for properties that become vacant land and will be applied either by Council of its own initiative, where the Council is in possession of sufficient information to determine entitlement to the rebate, or otherwise on application to Council.

Under Section 166 (1) (a) of the Act, and for the purpose of securing the proper development of the area, a discretionary rebate of general rates for the 2023/24 financial year will be granted in respect of an Assessment attributed as vacant land where:

- The Land Use is noted as Residential or Primary Production by the Valuer-General in the current year following a subdivision/development and the Council attributed the land use as Residential or Primary Production.
- The actual use of the land has changed to Vacant Land and the Valuer-General has determined a Vacant Land use code to the land in the following year and the Council has also attributed a rate in the dollar for Vacant Land.
- The principal rate-payer applies in writing prior to 31 December 2023 for a rebate the current year, confirming that the property will be their principal place of residence on completion of any development. The Council may consider any application received after 31 December 2023 for the 2023/24 financial year, solely at its discretion.
- The rebate will only apply for a maximum period of 12 months in the (same) financial year.
- The property will be re-assessed the following financial year - If the use of the land is still classified as Vacant Land by the Valuer General, and the Council

also attributes this land use, then the rate in the dollar for Vacant Land will apply.

- Refer to the Residential Construction Rebate beyond the first 12 months.

Remission of Rates

Council, on the written application of a ratepayer, may partially or wholly remit rates or postpone rates on the basis of hardship.

Minimum Rates

Council has fixed a minimum amount payable by way of the general rates of \$1,275.

Amendments from the Draft Annual Business Plan

This Annual Business Plan includes a number of amendments from the draft plan that was released for consultation on 10 May 2023.

Cost Shifting

In the report titled "Council's Future Role in Aged and Disability Services, and Support for Vulnerable Community Members," presented to the council on 20 June 2023 (Item 10.1), it was outlined that an additional amount of \$50,000 is required to be incorporated into the draft budget due to cost shifting arising from a gap between CPI and the Commonwealth Home Support Programme (CHSP) indexation. This requires an increase in rates by 0.083%. However, this increase is partially offset by a decrease due to a reduction in cost from the ESCOSA Strategic Advice Scheme - from \$52,000 to \$40,000 every four years. The \$52,000 budget was implemented in the previous financial year (2022/23), and contributes to a 0.006% reduction in rates. Consequently, the net impact on the draft budget due to cost shifting is an increase of 0.08%.

Cost of existing services

In Council's draft budget released for consultation, a 7.9% increase to fund existing services was anticipated. This forecast accounted for a range of factors, including significant price increases in construction, contracts, and electricity. However, since the consultation period, the Local Government Association Procurement has completed its Electricity tender process. The results suggest that, although it is only a two-year contract, the prices are more favourable than anticipated. Consequently, the budget was adjusted downwards maintaining the rate increase in line with the original budget projection. This adjustment places the 2023/24 cost for existing services slightly below CPI at 7.83%

Further refinements made since consultation

- The latest forecast end of year position for 2022/23 as outlined in Budget Review Three, adopted by Council on the 9 May 2023.
- Rescheduling and retiming of capital expenditure from 2022/23 into the 2023/24 as per Budget Review Three.
- Updated subsidiary operating budgets.
- Ongoing refinement and updates of cost indexations (interest rates).



Upgraded Waverly Street Reserve, Mitcham

OUR LONG-TERM FINANCIAL PLAN

The Long-Term Financial Plan is an important part of Council's budgeting and financial management framework as it helps Council to monitor long-term financial sustainability while working to address the needs and expectations of the community reflected in the strategic management plans. It sets the high level financial parameters that guide the development and refinement of Council's budgeted plans, strategies and actions and generates information that assists decisions about the mix, timing and affordability of future outlays on operating activities, renewal and replacement of existing assets and funding of additional assets and services.

In 2012 a review of Council's long-term financial planning, budget management systems and asset management processes identified that Council was operating at an underlying annual deficit of \$1.7 million. It also established that, whilst Council had no net debt, it had generated a significant asset renewal deficit (backlog) as a result of under investing asset renewal over many years. Since 2012 Council has focused on achieving substantial operational savings and efficiencies, and on addressing the asset renewal deficit over a period of time. This focus has delivered:

- ongoing savings of \$8.3 million (includes an additional efficiency, budget and service savings target of \$863,000 in 2023/24), and
- a Capital Renewal Program that will address the asset renewal backlog by 2028.

Council has continued to innovate and develop its financial modelling and decision making processes. As part of the 2023/24 budget deliberations a number of strategic aspects were considered including:

- service levels
- financial levers
- cost shifting; budget pressures
- new recurrent expenditure (new services / new capital)
- operating projects (one-off expenditure)
- timeframe of addressing capital backlog
- debt levels
- savings and efficiencies
- rate levels
- strategic priorities (Mitcham 2030)

- economic environment
- financial ratios and forward projections.

The 2023/24 Long-Term Financial Plan is based on the following principles:

- Maintaining existing service levels at or below CPI whilst continuing to drive efficiencies and financial savings.
- Improving service levels and closing service gaps within financial capacity.
- Monitoring and measurement of cash from operations in determining a balanced budget position, ensuring that Council is funding its asset renewals over the 10 year Long-Term Financial Plan and repaying debt over a considered timeframe taking into account the balance between funding costs and intergenerational equity.
- Budgeting of ongoing costs associated with new capital in the year they are included rather than in the following year when maintenance costs and depreciation commence, thus avoiding pre-commitment of rates increases in the following year.
- Maintaining rates at a comparable and sustainable level whilst funding services and debt repayment sustainably in line with Council's considered position on intergenerational equity.

With these principles in mind, this Long-Term Financial Plan is based on the following:

- 8.90% Rate Increase for 2023/24, on average
- a commitment to maintain existing service provision at or below the cost of CPI through cost savings and efficiencies
- generation of sufficient cash from operations to fund Asset Renewal over the life of the 10 year plan
- targeted financial and efficiency savings for 2023/24 of \$863,000
- a provision of \$300,000 per annum to undertake operating projects and other one-off priorities
- new and improved services introduced in 2023/24 totalling \$456,000 per annum (with an associated one-off \$8.2 million capital investment)
- capital replacement program of \$23.5 million for 2023/24 in line with Council's Asset Management Plans and schedules working towards addressing the asset renewal deficit (and including \$5.8 million re-budgeted from 2022/23)
- new capital expenditure of \$21.1 million for 2023/24 (including \$12.9 million re-budgeted from 2022/23)

- a projected underlying operating surplus for 2023/24 of \$912,000 (excluding non-cash gains / losses from subsidiaries and one-off income and expenditure).
- a ten-year average net financial liabilities ratio of 65%, reaching a peak of 76% in 2023/24.

The following tables are a summary of some items of key financial data used for the purposes of modelling. It is the result of the application of all the assumptions within the Long-Term Financial Plan, using the current financial position and budget as the base. As part of Council's responsible approach to financial sustainability, non-cash gains and losses from Council subsidiaries and one-off items are not included when using Council's operating result for modelling and ratio calculation purposes. The reason for not including non-cash items is that if they were included when determining if Council has a balanced budget, Council would actually need to borrow funds (either as borrowings or as reductions in surplus cash) equivalent to those non-cash gains in order to fund operating expenses, creating a false sense of sustainability. Borrowing to fund operating expenses is not sustainable and, therefore, this financial discipline being employed by Council is a key element to ensuring financial sustainability in the future from Council operations. Further, by not including one-off items Council is ensuring that it is focusing on the underlying long-term financial position of Council providing additional robustness to Council's measure of long-term financial sustainability.



Arbor Day at Thurles Street Reserve, St Marys, 2022

FINANCIAL PLAN SUMMARY	2023/24 Year 1 Plan \$'000	2024/25 Year 2 Plan \$'000	2025/26 Year 3 Plan \$'000	2026/27 Year 4 Plan \$'000	2027/28 Year 5 Plan \$'000	2028/29 Year 6 Plan \$'000	2029/30 Year 7 Plan \$'000	2030/31 Year 8 Plan \$'000	2031/32 Year 9 Plan \$'000	2032/33 Year 10 Plan \$'000
Operating Income Including non cash gains on Subsidiaries	78,265 -	79,958 -	82,618 24	85,475 160	88,212 294	90,901 418	93,605 573	96,301 722	98,921 722	101,604 722
Operating Expenses Including non cash losses on Subsidiaries	77,413 273	79,328 123	81,376 -	83,546 -	85,849 -	88,391 -	90,726 -	93,004 -	95,384 -	97,812 -
Operating Result	853	630	1,242	1,929	2,363	2,510	2,879	3,297	3,537	3,792
Land management costs	(36)		-	-	-	-	-	-	-	-
Local Roads & Community grants	848									
My Mitcham Community Grant	(26)									
Forestville Hockey Club	(140)									
Women's Memorial Playing fields	(30)									
Election support funding	(40)									
Blackwood Reconciliation Group	(1)									
Adelaide100	(5)									
Climate Program	(317)									
Yes campaign for the Voice	(40)									
One off items	213	-	-	-	-	-	-	-	-	-
Operating Result (excluding non cash gains/losses from subsidiaries and other one off items)	912	753	1,218	1,769	2,069	2,092	2,306	2,575	2,815	3,070
Net Financial Liabilities	49,855	50,596	49,970	49,440	52,487	51,656	50,229	48,712	47,231	42,464

Operating Result (Headline)

This is the operating result as reported in Council's end of year financial statements in accordance with accounting standards. It reflects whether in each year income was enough to cover expenses, including depreciation, one-off items and non-cash items from subsidiaries. Whilst this result is necessary to report and forms part of Council's annual financial statements, it is not that useful for measuring Council's underlying operating result from operations and, therefore, financial sustainability.

Underlying Operating Result (Excluding future Subsidiaries and Other One-off Items)

This is the operating result from direct Council operations only without the non-cash impacts of operating results of Council's subsidiaries, such as Centennial Park Cemetery Authority and East Waste Management Authority and without any significant one-off items. It is important to focus on this result because it represents a better view of the ongoing funding requirements of Council operations. If Council balances its budget, including these non-cash or one-off items it can give a false impression of financial sustainability.

Borrowings

The Long-Term Financial plan show that the net financial liabilities ratio peaks in Year 1 at 76% of forecast rate revenue in that year with a ten-year average of 65%. The increase in net financial liabilities from current levels is primarily due to redressing the asset renewal deficit that has accumulated over prior years and investing in key new infrastructure over the next 10 years. The strategic investment budgeted in this Plan will not result in Council exceeding its self-imposed Net Financial Ratio limit of 80%.

Smoking Ceremony at the Tiwu Kumangka (Blackwood Community Hub), May 2022



How does this plan compare to the 2022/23 plan?

A broad comparison of this Long-Term Financial Plan with the 2023/24 projections contained in the previous Long-Term Financial Plan shows an increase in the operating result from a surplus projected last year of \$331,000 to a surplus of \$853,000.

The main difference between this Long-Term Financial Plan and the equivalent period of the previous Long-Term Financial Plan are captured in the adjacent table.

The increase in rates revenue is primarily a result of an increase in consumer and local government inflation during the past 12 months. The March CPI came in at 7.9% significantly higher than the previous plan forecast of 2.7%. Council set a 8.90% general rate increase, on average for 2023/24. This was opposed to a 3.63% rate increase that was projected for 2023/24 in the previous Long-Term Financial Plan of 12 months ago.

Other income categories have also been reviewed and forecasted to take into consideration CPI rate increase. Grants, subsidiaries, contributions experienced an increase as a result of additional grant funding allocated for phase four of the Local Roads and Community infrastructure Grants.

Employee costs are driven by CPI and superannuation guarantee increases which come into effect on the 1st July 2023. The previous plan was based on 2.7% forecast in CPI compared to 7.9%, increasing the employee cost projection.

Depreciation and Amortisation costs are driven by the Local Government Price Index (LGPI) which has been impacted by the cost of construction increases and revaluation of assets. The previous plan was based on a Capital LGPI of 2.94% compared to the current Capital LGPI of 12.5%, increasing the Depreciation and Amortisation cost projection.

The increase in capital new and capital renewal is primarily as a result of additional new and improved services and re-budgeted capital projects from 2022/23.

	Previous Plan 2023/24 \$'000	This Plan 2023/24 \$'000	Variation \$'000
Rates	62,333	65,533	3,200
State Government Landscape Levy	1,841	2,052	210
Statutory Charges	2,012	2,189	177
User Charges	989	1,031	42
Grants, subsidies, contributions	4,927	6,716	1,789
Investment Income	17	101	84
Reimbursements	118	124	6
Other Income	506	519	13
Gain - Joint ventures & associates	-	-	-
Operating Income	72,743	78,265	5,522
Employee costs	28,331	29,859	1,528
Materials, contracts & other expenses	23,585	25,553	1,968
State Government Landscape Levy	1,841	2,052	210
Finance costs	1,657	1,349	(308)
Depreciation and Amortisation	16,723	18,327	1,604
Loss - Joint ventures & associates	275	273	(2)
Operating Expense	72,412	77,413	5,000
Operating Result Surplus/(Deficit)	331	853	522
Renewal Capital Expenditure	17,597	23,487	5,890
New Capital Expenditure	7,723	21,099	13,376
Net Financial Liabilities	49,030	49,855	824

External and Internal Influences

This Long-Term Financial Plan generates information which is used to guide decisions about Council operations into the future. However, as with any long-term plan, the accuracy is subject to many inherent influences.

In order to minimise the inherent risks of long-term financial planning, Council reviews and updates its Long-Term Financial Plan on a regular basis. Further to this, where possible, the assumptions within the Long-Term Financial Plan are based on published Australian Bureau of Statistics data or other independent data sources. The assumptions are also subject to review and comment by Council's Audit Committee.

Key Economic Assumptions

It is important that Council's Long-Term Financial Plan reflects the most recent economic data and forecasts available as Year 1 of the Long-Term Financial Plan forms the basis for developing Council's Annual Business Plan and Budget. A review is conducted each year to ensure that the underlying parameters and assumptions are reasonable given the current economic conditions and expectations.

The Consumer Price Index (CPI) for the March quarter drives non-rates income, while the recurrent Local Government Price Index (LGPI), which drives expenditure on contractual services and materials is 6.4% (as at December 2022). The CPI is widely recognised as a relevant indicator of household expenditure inflation, offering a comprehensive assessment of price inflation for consumer purchases. However, the Local Government Price Index (LGPI) is deemed more appropriate for measuring inflation within Local Government sector services. Short- to medium-term projections are based on forecasts from the South Australian Centre for Economic Studies, suggesting that the cost of Council service provision will rise at a rate exceeding the CPI. Despite this, the Council remains dedicated to maintaining the cost of existing services at or below the CPI level by pursuing efficiencies, financial savings, and innovative solutions. \$863,000 of operating efficiencies and service savings are included in 2023/24.

The loan interest rates are based on Local Government Financing Authority (LGFA) lending rates for Year 1. Years 2-10, the Long-Term Financial Plan has assumed no movement in the rate. However, regular review of this Plan will ensure that the economic assumptions are reflective of the current market.

Administration undertakes a review of the parameters and assumptions underpinning the Long-Term Financial Plan on an annual basis to ensure that the most appropriate forecast economic indicators are used.



City of Mitcham has launched two Tree Trails at Mitcham Reserve and Soldiers Memorial Gardens to encourage the community to learn more about some of our much-loved trees

Economic Indicator / Assumption	Drives	2023/24 Year 1	2024/25 Year 2	2025/26 Year 3	2026/27 Year 4	2027/28 to 2032/33 Year 5 to 10
Revenue						
Residential / Other Rate Increase / Commercial / Industrial / Vacant Land Rate Increase	Rates required for existing services (excluding growth)	7.90%	3.50%	2.50%	2.50%	Between 2.30% - 2.50%
Residential / Other Rate Increase / Commercial / Industrial / Vacant Land Rate Increase	Potential additional Rates required for new services*, backlog and prior Council decisions	1.00%	0.77%	0.76%	0.76%	Between 0.30% - 0.48%
Residential / Other Rate Increase / Commercial / Industrial / Vacant Land Rate Increase	Rates from additional properties (growth)	0.22%	0.18%	0.18%	0.18%	Between 0.18% - 0.18%
Consumer Price Index (Predicted March quarter 2023)	Statutory Charges*, Grants and Subsidiaries, Reimbursements, Other Revenue	7.90%	3.50%	2.50%	2.50%	Between 2.30% - 2.50%
Local Government Price Index (Weighted Total)	User Charges	8.20%	3.30%	3.10%	2.70%	Between 2.50% - 2.70%
Investment Interest Rate	Investment Income	4.90%	4.90%	4.90%	4.90%	4.90%
Expenditure						
Local Government Price Index (Recurrent)	Contractual Services, Materials, Other Expenses	6.40%	3.25%	3.25%	2.20%	Between 2.00% - 2.20%
Local Government Price Index (Capital)	Capital Expenditure Indexation, Depreciation, Asset Revaluations	12.50%	3.50%	2.75%	3.90%	Between 3.70% - 3.90%
Enterprise Bargaining Agreement & Consumer Price Index	Employee Costs	8.40%	3.50%	2.50%	2.50%	Between 2.30% - 2.50%
Superannuation (Increase as per Superannuation Guarantee)	Employee Costs	0.50%	0.50%	0.50%	0.00%	0.00%
Loan Interest Rate – 10 Year Fixed Term	Long Term Loan Interest Expenses	5.62%	5.62%	5.62%	5.62%	5.62%

External Influences and Risks

Interest Rates

Council has taken a simple but conservative approach and has allowed for interest rates of 5.62% over the next 10 years. If changes are made to official interest rates by the Reserve Bank of Australia in excess of those included in the Long-Term Financial Plan then this could have a financial impact on Council. However, regular review and update of the Long-Term Financial Plan in conjunction with Council's financial indicators in relation to debt, interest coverage and debt repayment term are key strategies for mitigating this risk.

Consumer Price Index (All Adelaide)

The Consumer Price Index (CPI) is regarded as Australia's key measure of inflation for household consumables. It is designed to provide a general measure of price inflation for the Australian household sector as a whole. The CPI measures change over time in the prices of a wide range of consumer goods and services acquired by Australian metropolitan households. This Long-Term Financial Plan is based on CPI of 7.9% for 2023/24 and 2.3%-3.5% for the years 2 to 10.

Federal Assistance Grants

The South Australian Grants Commission is responsible for the distribution of untied Commonwealth Financial Assistance Grants to local governing authorities in South Australia in accordance with State and Federal legislative requirements. Council currently receives around \$2.0 million per year in Financial Assistance Grants. The allocation of this grant is based on a predetermined methodology involving analysis of Council's income raising capacity and expenditure requirements compared with State averages and other factors such as Council's demographic profile, the movement in its population relative to the movement in both South Australia's and Australia's population and the community's ability to pay relative to other council communities. Changes to the total grant funding pool, the methodology or even Council's demographics have the potential to impact on the amount of grant assistance provided to Council.

In addition to the quantum of this grant, the timing of when the grant is paid could also have a potential impact on the Long-Term Financial Plan. The Australian Accounting Standards applying to Local Government require that grants received within a financial year are shown as income in that year, notwithstanding that the purpose for which the grants were given have not been fulfilled.

This issue has impacted on Council in the past but is not anticipated with the Long-Term Financial Plan. Whilst it is a requirement to report extra income in Council's operating result, it has not been included in the ratio calculations. This is in accordance with Council's philosophy of focusing on the underlying financial position and not the one-offs that occur from time to time.

Local Government Price Index

The Local Government Price Index (LGPI) is an independent measure of the inflationary effect on price changes in the South Australian Local Government sector, developed by the Australian Bureau of Statistics (ABS) and updated by the South Australian Centre for Economic Studies on a quarterly basis. LGPI has also recently been provided as a forecast which has been included in the forward projections.

Superannuation Guarantee

As part of the 2014 Federal Budget, the Federal Government determined superannuation will increase progressively from 9% to 12% as follows:

Year	Contribution Rate
1 July 2023 – 30 June 2024	11%
1 July 2024 – 30 June 2025	11.5%
1 July 2025 – 30 June 2026 and onwards	12%

Any future changes to the superannuation legislation outside of the current projected trajectory to 12.0% as shown above, has the potential to impact the Plan and Council's expenditure.

Natural Resources – Fuel

The volume of fuel required to operate Council's plant, equipment and vehicle fleet is significant and movements in the price of fuel above the general rate of inflation have the potential to significantly affect Council's financial position.

Natural Resources - Water

A critical element of the City of Mitcham's prosperity is the provision of a sustainable water supply that can be used to provide a high level of amenity to the City's open space, parks and gardens and movements in the price of water above the general rate of inflation have the potential to significantly affect Council's financial position. Council continues to explore ways and opportunities to minimise the reliance on water and improve the use of water flows from rain and storm water to irrigate streetscapes and other open space areas.

Energy Market – Electricity and Gas

The cost of energy (i.e. electricity and gas) to the City of Mitcham is significant and movements in the price of energy above the general rate of inflation have the potential to significantly affect Council's financial position. Council is investing in LED street lighting, solar and batteries, and exploring other ways and opportunities to reduce energy use and reliance.

Cost Shifting

Each year Council is impacted to some extent by cost increases through legislative change, additional compliance requirements, reductions in funding and / or increases in taxes or levies.



City of Mitcham Mayor Heather Holmes-Ross and Kurna Elder Aunty Elaine Magias, Reconciliation Week, 2022

Funding Plan

The council is committed to ensuring financial sustainability and intergenerational equity in funding its services and infrastructure. As outlined in the Council's Financial Sustainability Policy, Council adheres to the following Service Funding Principles:

1. **Recurrent Operating Services:** Recurrent operating services are funded exclusively through recurrent operating income. This approach ensures that borrowing does not create future liabilities without corresponding benefits for ratepayers. Council funds its services primarily through rates, with an administration responsible for managing expenditure and ensuring existing service cost increases remain at or below the Consumer Price Index (CPI). New services or service level increases are a decision for Council in response to Community need and/or feedback and are costed and funded through recurrent revenue at the time of their implementation.
2. **Operating Projects:** One-off or short-term operating projects are funded through operating income sources. Borrowings are not used to fund these projects to avoid burdening future generations without providing them any benefits from the projects delivered.
3. **Capital Expenditure - New:** New infrastructure and upgrades to existing infrastructure are funded through borrowings for initial capital investment costs and ongoing operating income sources for recurrent service provision costs, including maintenance, operations, interest, and depreciation. Alternatively, proceeds from the sale of surplus assets can be used for initial capital investment costs. New or upgraded infrastructure projects must be accompanied by a recurrent operating income source to cover operating costs throughout the asset's service life. This upholds intergenerational equity and avoids overtaxing the community today in order to save up and undertake projects that will benefit ratepayers in the future.
4. **Capital Expenditure - Renewal:** Asset Annuity requirements for infrastructure and asset renewal are funded using recurrent operating income sources to maintain services delivered by assets and uphold intergenerational equity. As capital requirements may vary from year to year, the Asset Annuity approach ensures a balance between cash surplus and cash deficit situations. Borrowings are utilised and repaid in order to manage these cashflow requirement variances year to year.

PROJECTED REVENUE	2023/24 Year 1 Plan \$'000	2024/25 Year 2 Plan \$'000	2025/26 Year 3 Plan \$'000	2026/27 Year 4 Plan \$'000	2027/28 Year 5 Plan \$'000	2028/29 Year 6 Plan \$'000	2029/30 Year 7 Plan \$'000	2030/31 Year 8 Plan \$'000	2031/32 Year 9 Plan \$'000	2032/33 Year 10 Plan \$'000
INCOME										
Rates	65,533	68,456	70,815	73,257	75,577	77,850	80,113	82,362	84,674	87,030
State Government Landscape Levy	2,052	2,123	2,177	2,231	2,287	2,344	2,400	2,455	2,512	2,572
Statutory Charges	2,189	2,265	2,322	2,380	2,439	2,500	2,560	2,619	2,679	2,744
User Charges	1,031	1,065	1,098	1,128	1,158	1,190	1,221	1,251	1,282	1,316
Grants, subsidies, contributions	6,716	5,299	5,412	5,529	5,648	5,770	5,890	6,025	6,164	6,312
Investment Income	101	85	88	90	92	94	96	98	100	102
Reimbursements	124	128	131	135	138	142	145	148	152	155
Other Income	519	537	551	565	579	593	607	621	636	651
Gain - Joint ventures & associates	-	-	24	160	294	418	573	722	722	722
Total Revenues	78,265	79,958	82,618	85,475	88,212	90,901	93,605	96,301	98,921	101,604

Rates constitute more than 85% of the Council's budgeted income, and this proportion remains consistent throughout the forward projections. Operating grants, statutory fees, and the landscape levy, which account for approximately 12% of total income over the forward projections, are determined by federal and state governments.

The remaining 2% of total revenue comprises user charges, reimbursements, investment income, and other income. Each year, the Council sets its fees and charges by considering the cost of providing services and the community's ability to pay. Additionally, income from sporting club leases and commercial leases

contributes to the maintenance, renewal, and servicing of buildings and sporting fields.

To maintain financial sustainability, it is crucial that ongoing income covers the cost of services and commitments. By adhering to the Service Funding Principles outlined in the Financial Sustainability Policy, the council's approach to funding services and infrastructure emphasises financial sustainability and intergenerational equity. This strategy ensures that ratepayers contribute equitably without subsidising or being subsidised by other ratepayers across different time periods, while also promoting responsible management of the council's assets and services.

CEO's Statement on Financial Sustainability

This budget includes \$863,000 of considered and identified ongoing efficiencies and cost savings measures. In adherence to Council's commitment, the budget keeps the cost of maintaining services below CPI, despite capital construction and material costs increasing upwards of 12% and electricity increasing upwards of 30%.

To achieve this, Council employs a prudent and strategic financial management approach along with robust budget development principles, financial measures and indicators and a focus on efficiency measures and cost savings. In addition to ensuring that Council can keep the cost of maintaining services sustainably at or below CPI, Council also fully funds the lifecycle cost of new services sustainably at the time that they are implemented.

Over the last decade, this approach has delivered in excess of \$8.3 million in ongoing cost savings and allowed Council to turn around an annual operating deficit (loss) of \$1.7 million, put in place a plan to fund and address a significant asset renewal backlog and meet increasing service delivery expectations and legislative cost imposts.

With a particular focus on investing in people and places under, Council is well-positioned to deliver on its strategic priorities (Mitcham 2030) by providing additional new services for people and places, continuing to address climate change initiatives, and additionally funding several projects in partnership with the Federal and State Government.

The 2023/24 Annual Business Plan and Long-Term financial projections incorporate the following financial principles:

- continued effort to reduce operating costs through efficiencies and financial savings measures
- a commitment to maintaining existing service provision at or below the cost of CPI, through cost savings and efficiencies*
- the responsible application of a rate rise required to fund the full lifecycle cost of new services in the year they are introduced (to the extent that they cannot be funded via savings over and above those required to maintain the cost of existing services at or below CPI)

- investment to respond to a changing climate and deliver important community services and infrastructure

**Council's forward projections incorporate these required efficiencies and savings but do not assume any further savings until they are identified and confirmed.*

Council, as part of a suite of financial management framework ratios, has a conservative and self-imposed upper limit in terms of the amount of debt it carries, equal to 80% of annual rate revenue (set at 60% with ability to increase to 80% in relation to projects / investments that Council considers being of strategic significance). This is called the Net Financial Liabilities Ratio. The Plan forecasts, based on the service projections it contains, that this ratio will peak at 76% before returning to 49% over the ten-year period. This reflects Council's significant investment in key strategic projects including the construction of Tiwu Kumangka, the infrastructure backlog, and Brown Hill and Keswick Creek flood mitigation. Whilst 76% is close to Council's self-imposed upper limit, it is well within the upper limit recommended for the sector by the Local Government Association (LGA), being 100% of all operating revenue, or the equivalent of approximately 120% of annual rate revenue for Council.

Debt is actively monitored and managed in a robust financial framework, which Council has established and had in place over the past decade, reviewing and updating the framework on a four-year cycle. Using this framework, and outlined in this Plan, Council's level of debt is affordable and sustainable and not at a level that would place any limitations on future flexibility with regard to new service and asset introduction over the forward estimates, to the extent that such flexibility would not otherwise be achieved by exchanging future proposed investments in the Plan with other (different) investments.

In addition to managing financial sustainability, Council needs to focus on service sustainability to ensure that Council's planned long-term service and infrastructure levels, as prioritised through community engagement and Mitcham 2030, can be met without unplanned increases in rates and charges and without unplanned service cuts or degradation to existing service levels over time. The 2023/24 Annual Business Plan and Long-Term Financial Plan introduces several new and enhanced services in recognition that service sustainability is an important obligation. Assisting to achieve

service sustainability, in conjunction with Council's robust long-term financial planning, will be the continued resourcing of an ongoing efficiency, effectiveness and continuous improvement framework that is maturing from a focus on financial savings to also focusing on value for money and service mix, including strategic and transformational service reviews.

As with any Budget and Long-Term financial forecast, and particularly in the current health and economic climate/uncertainty, there are risks and external factors that have the potential to influence and affect Council's forecast financial position. These include:

- The ongoing uncertainty surrounding the global economic environment, stemming from the gradual recovery from the COVID-19 pandemic and persistent geopolitical unrest, continues to pose challenges for local government. Supply chain disruptions and labour shortages remain prevalent, leading to increased costs and hindering our ability to consistently deliver the expected level of services to the community.
- The accuracy of future forecasts for economic assumptions, such as the Consumer Price Index and Local Government Price Index, plays a crucial role in shaping the forward projections of the Plan. The current situation is further complicated by considerable price fluctuations arising from the global recovery following the COVID-19 pandemic, ongoing geopolitical unrest, and energy challenges across eastern Australia. To reduce this inherent risk, the plan is reviewed and updated on a regular basis, based on external forecasts of these assumptions and other known and emerging issues and Council decisions, in conjunction with the principle of funding the life cycle cost of new services at the time they are introduced.
- The impact of cost increases resulting through legislative change, additional compliance requirements, reductions in funding, claims or litigation against Council and/or increases in taxes or levies. These are generally not known until the year in question and are not forecast in the long-term projections. With Federal and State budgets under structural pressure, there is an increased risk of additional costs, levies, or service responsibilities being passed down to local government.
- The Asset Management Plans are in varying stages of maturity and always have the potential to impact on the forward estimates as they are constantly refined and updated. Whilst a major review of Council's Infrastructure Asset Management Plans has further increased the accuracy of renewal forecasts,

there may be a number of unknowns that come to light as part of the continued refinement of these plans, including identification of existing assets not yet registered, asset conditions different from those currently recorded and assets past their technical useful life but still in service. This Plan is based on the most up to date information at this time. Further work is continuing on the forecasting of costs of maintenance and renewal of sporting facilities and other buildings.

- Council has a number of Subsidiary operations which, through its part ownership of each, is exposed to potential risks and liabilities in addition to receiving the significant benefits of the services and scale that they offer:
 - Centennial Park (a subsidiary of the Council) operates in a complex and highly competitive business environment and is an important part of the community. It faces its own challenges in the future through increased competition and recovering from the financial impacts by COVID-19 density restrictions.
 - Brown Hill Keswick Creeks Stormwater Board (a subsidiary of the Council) has complexities and challenges in the form of asset recognition and asset maintenance across numerous jurisdictions in a coordinated infrastructure network. The recently developed Infrastructure Asset Management Plan (IAMP) has led to a more detailed knowledge and forecasting of maintenance costs which are being built into the subsidiary's forward budgets and monitored and reviewed by Council. The ongoing provision for the maintenance and operations of additional assets that are intended to be constructed by the subsidiary to complete the implementation of the masterplan continue to be monitored. Technical working groups, with cross Council representation, have been established to review and input to the development of design packages and elements associated with projects forming part of the overall masterplan delivery.
 - East Waste (a subsidiary of the Council) also operates in a complex and highly competitive business with domestic and international market exposure and provides an essential service to the community on behalf of Council. Changes in the market and environment in which it operates present challenges in the future, which will continue to be monitored and reflected in current and future financial projections and service planning.

- The changing climate presents numerous future challenges, including the potential to impact the cost of service and asset provision as assets are subject to harsher weather conditions and require more frequent maintenance and intervention due to the increasing frequency and severity of natural disasters. Furthermore, the demand for social services may be affected by more extreme climate conditions in the future. It is crucial to monitor and model these impacts in service plans and asset renewal and maintenance programs regularly, in conjunction with investing in climate mitigation and resilience activities and initiatives to address the challenges posed by climate change.

A recent challenge worth highlighting is the increased cost of running existing services, particularly in the area of capital construction. Rising costs in materials, labour, and other resources have led to higher expenses for maintaining and expanding community infrastructure, placing additional pressure on the Council's budget and financial sustainability efforts.

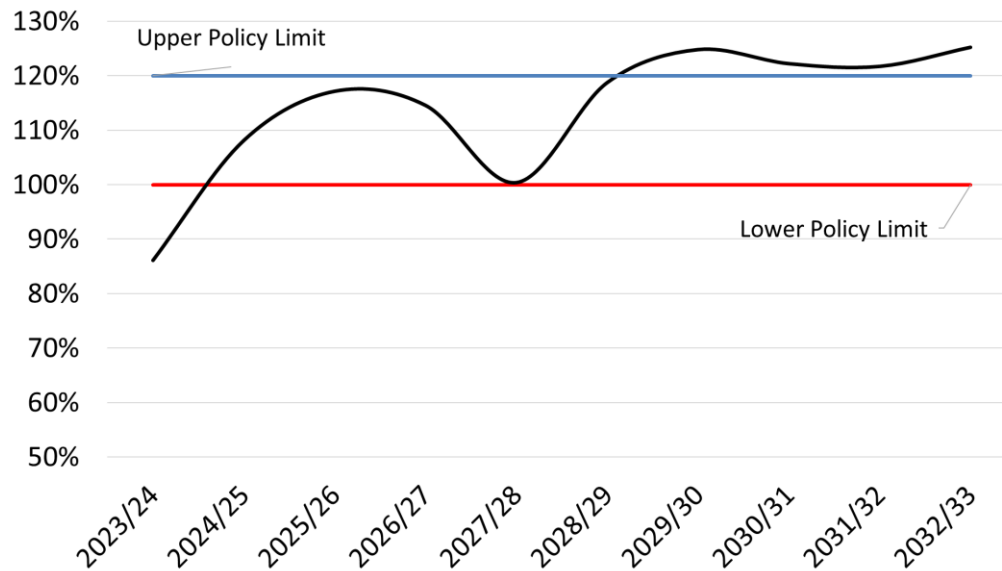


10 Year Key Financial Indicators

On 8 September 2020 Council adopted the Financial Sustainability Policy which sets the ratios and targets with regard to financial sustainability to be used by Council in the development of the Annual Budget / Business Plan, Long-Term Financial Plan, Asset Management Plans, budget reviews and other financial decisions. It outlines the measures by which Council will assess the implications of financial decisions on its financial position and financial sustainability. The following tables provides a summary of Council's financial indicators and are in line with the Financial Sustainability Policy.

KEY FINANCIAL INDICATORS		10 Year Average	2023/24 Year 1 Plan	2024/25 Year 2 Plan	2025/26 Year 3 Plan	2026/27 Year 4 Plan	2027/28 Year 5 Plan	2028/29 Year 6 Plan	2029/30 Year 7 Plan	2030/31 Year 8 Plan	2031/32 Year 9 Plan	2032/33 Year 10 Plan
City of Mitcham Financial Indicators												
Asset Renewal Cashflow Ratio - %	(Lower limit 100%, Upper limit 120%)	114%	86%	108%	117%	115%	100%	119%	125%	122%	122%	125%
Operating Result Ratio - %	(Lower limit 1.0%, Upper limit 4.0%)	2.5%	1.4%	1.1%	1.8%	2.5%	2.8%	2.8%	3.0%	3.2%	3.4%	3.6%
Asset Renewal Funding Ratio - %	(Lower limit 95%, Upper limit 105%)	103%	133%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Net Financial Liabilities Ratio - %	(Lower limit 0%, Upper limit 80%)	65%	76%	74%	71%	68%	70%	67%	63%	60%	56%	49%
Interest Cover Ratio - %	(Lower limit 0.0%, Upper limit 6.0%)	2.3%	1.9%	2.7%	2.6%	2.5%	2.4%	2.6%	2.4%	2.3%	2.1%	1.9%
Industry Mandated Financial Indicators												
Operating Surplus Ratio			1.1%	0.8%	1.5%	2.3%	2.7%	2.8%	3.1%	3.4%	3.6%	3.7%
Net Financial Liabilities Ratio			64%	63%	60%	58%	60%	57%	54%	51%	48%	42%
Asset Renewal Funding Ratio			133%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Asset Renewal Cashflow Ratio

*Calculated as:*

Cash flow from operations expressed as a percentage of the average asset replacement requirement from the Asset Management Plans and Schedules.

Purpose:

This indicator measures whether Council is generating enough cash from its operations to cover the replacement of assets over time. This ensures that Council is delivering intergenerational equity across the lifecycle of asset replacement.

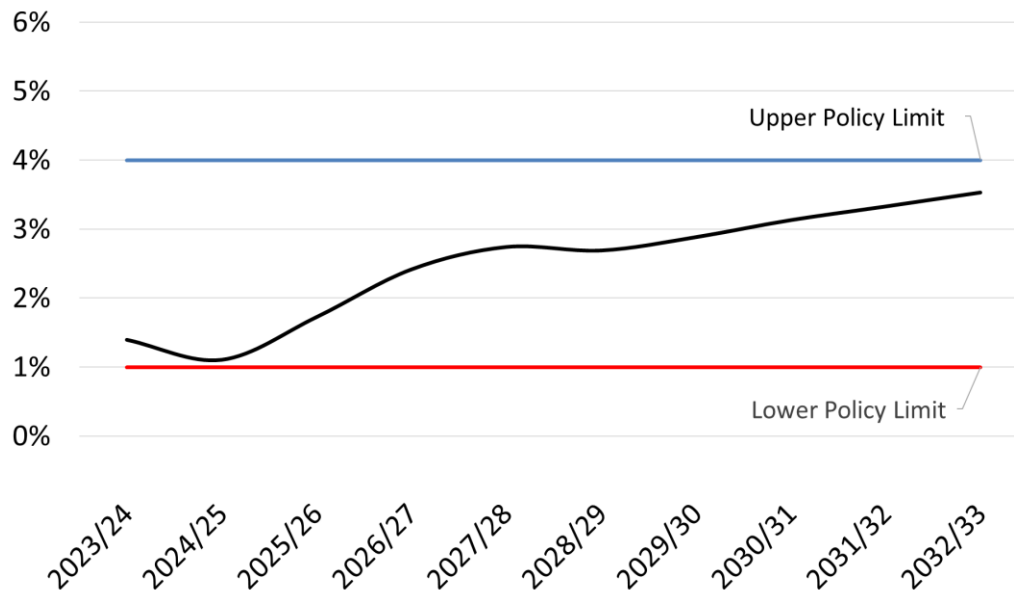
Target Range:

In general Council should be targeting an average of at least 100%. It is considered appropriate to use the 20 year asset renewal information. However, at this stage, and until all the Asset Management Plans are revised as scheduled in 2023/24, Council will be basing it on the 10 years asset renewal information as included within Council's Long-Term Financial Plan.

Long-Term Financial Plan Commentary:

Council is generating sufficient cash from operations to fund asset renewal over the life of the 10 year plan to fund the average asset replacement requirement from the Asset Management Plans and Schedules. The ratio is within the policy limit in the short to medium term, as a result of addressing the current asset renewal backlog via a combination of debt and rates.

Operating Result Ratio

*Calculated as:*

Operating result (excluding non-cash gains / losses from equity accounted subsidiaries and other one off items) expressed as a percentage of Council rates income.

Purpose:

This ratio is designed to identify the portion of Council's rates (the main source of Council controlled income) that is contributing to a surplus result, or alternatively the additional portion of Council's rates needed to address a deficit result. The ratio expresses the operating result as a percentage of Council's rates.

A positive result on this ratio indicates the percentage of Council's rates that are available to fund new initiatives or to repay debt. A negative result indicates the percentage increase in Council's rates, on top of that already proposed for that year, required to achieve a break even position.

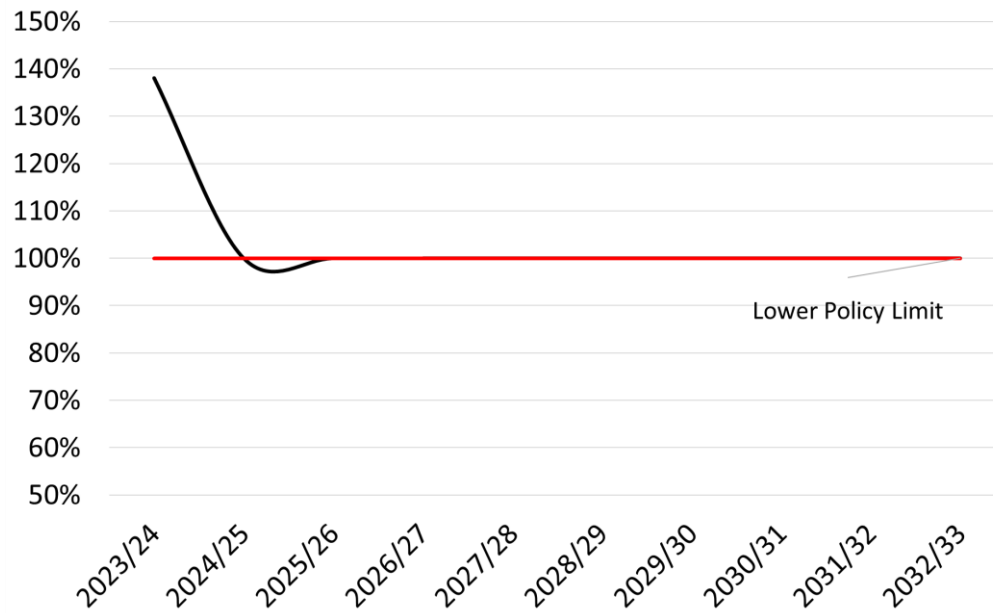
Target Range:

In general, Council should not be targeting operating deficits, nor should it be targeting large operating surpluses. Both of these results negatively affect intergenerational equity. The adopted Council target for this ratio is between 1% and 4% across the 10 year Long-Term Financial Plan term.

Long-Term Financial Plan Commentary:

Council is generating a moderate level of operating result as a percentage of Council Rates over the life of the 10 year plan to alleviate the risk of a negative impact on intergenerational equity.

Asset Renewal Funding Ratio

*Calculated as:*

Amount spent on replacement of existing assets expressed as a percentage of the amount planned to be spent according to the endorsed Asset Management Plans and associated annual schedules.

Purpose:

This indicator measures the extent to which Council is replacing assets compared to the rate at which it needs to be replacing assets to ensure consistent service delivery. In effect, it measures whether Council is spending the amount required annually to deliver the Asset Management Plans and Schedules.

It is important to note that this indicator does not measure if Council is funding the asset replacement requirements from sustainable sources (refer Asset Renewal Funding Ratio) but is simply measuring if Council is performing the required work to replace assets and maintain the level of service and asset conditions.

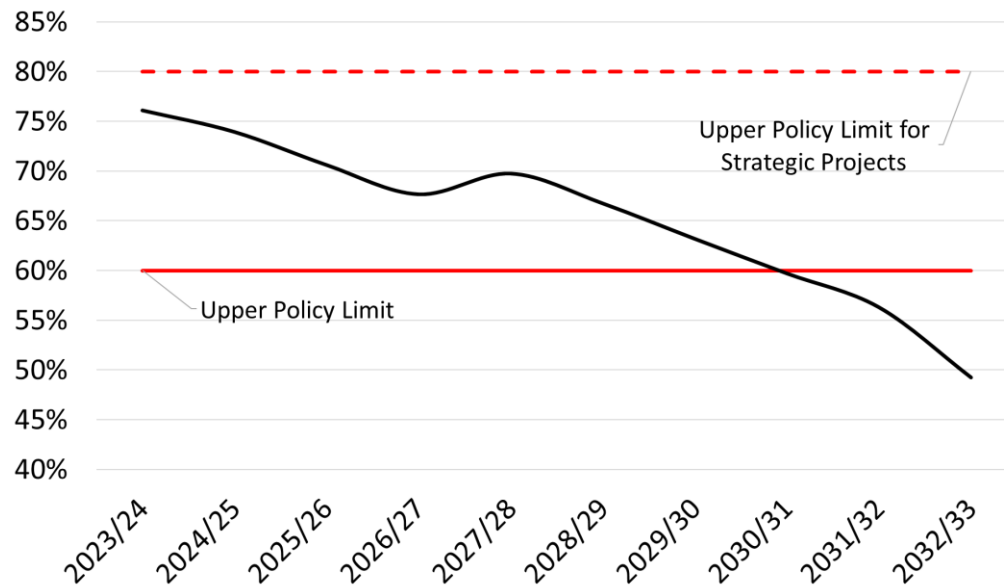
Target Range:

In general Council should be targeting on average to spend at least 100% of the gross replacement requirements over time in relation to Council's existing assets. It is considered appropriate to use the 20 year asset information contained in the Asset Management Plans. However, at this stage, and until all the Asset Management Plans are finalised, Council will be basing it on the 10 years asset information included within Council's Long-Term Financial Plan.

Long-Term Financial Plan Commentary:

Over the life of the 10 year plan, Council sits comfortably at 100% with the exception of Year 1 and based on the fact that the Asset Management Plans include both the planned renewal over the next 10 years as well as addressing the backlog over the coming years, this ratio indicates that Council is replacing its assets at the rate at which they are planned to be replaced as well as addressing the backlog.

Net Financial Liabilities Ratio



Calculated as:

Net financial liabilities and reserves as a percentage of Council rates revenue. Net financial liabilities being total liabilities less cash and other financial assets readily convertible to cash.

Purpose:

This ratio measures Council's net financial liabilities as a percentage of its rates income. It measures the absolute level of Council debt (including potential debt in the form of undrawn reserves) and articulates how much of Council's annual rates income would be required to repay that debt if Council were to wind up.

Any organisation involved in long-term projects, perpetual service delivery and asset creation requires access to debt. Debt is a healthy source of finance if used appropriately and for the right purpose, and if associated with an income source to

facilitate its repayment over time. Total debt should not be too low or too high so as to create a negative impact on intergenerational equity.

If total debt is too high it is arguable that current ratepayers are not paying their way, leaving too much of the burden to future generations. Equally, if total debt is too low it is arguable that current ratepayers are being asked to pay too much of the burden at the benefit of future ratepayers, or alternatively that infrastructure renewal is being deferred and assets run down for future generations to deal with.

It is also important to note that when considering the net financial liabilities as a percentage of rates income, Council is an organisation that exists in perpetuity. This is different to considering an individual's level of debt as a portion of their discretionary income, given the individual has a finite working life and therefore a finite source of income.

Target Range

In general, Council should be managing a level of debt to ensure the best balance between current and future ratepayers for long-lived infrastructure costs, thus delivering intergenerational equity. The adopted Council target for the ratio is to be within 60% over the 10 year Long-Term Financial Plan term with ability to increase to 80% in relation to projects / investments that Council considers being of strategic significance.

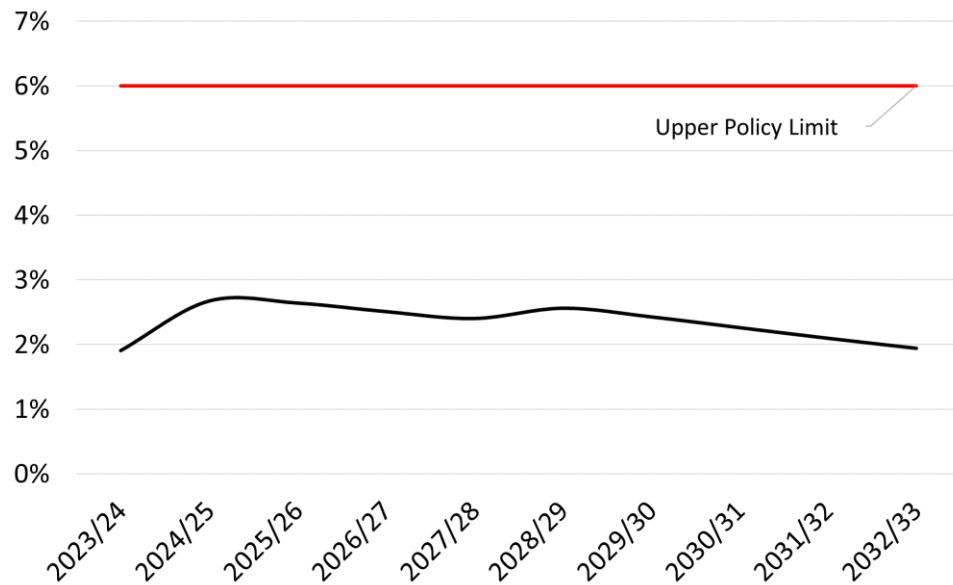
This plan includes a significant strategic investment regarding;

- Addressing the asset backlog
- Extend and upgrade the Stormwater and footpath network
- Construction and upgrade of new facilities in partnership with State and Federal Government
- Implement Brownhill Keswick Creek Flood Mitigation Works

Long-Term Financial Plan Commentary:

Council's net financial liabilities increase as a percentage of income and as a result of redressing the asset renewal backlog that has accumulated over prior years and investing in new capital assets over the next 10 years. The ratio is at its peak of 76% in 2023/24 and is predicted to return within normal policy parameters by 2030/31. The level of debt is regarded as affordable and sustainable during a period of significant strategic investment.

Interest Coverage Ratio



Calculated as:

Net interest expense expressed as a percentage of rates income.

Purpose:

This indicator measures the affordability of Council's debt and articulates the portion of Council's rates income that is being used to pay interest. When considered in conjunction with the Net Financial Liabilities Ratio, this ratio forms part of a picture in terms of the level and affordability of Council's debt.

Upper Limit:

Council considers that interest expense of greater than 6% of its rates income (6 cents in every \$1 of rates income) indicates a servicing cost of debt that is too high and working against the principle of intergenerational equity.

Long-Term Financial Plan Commentary:

Over the period of the Long-Term Financial Plan Council's projected cost of borrowings remains well within the maximum target of 6% adopted by Council under the assumption that interest rates remain at or around 5.62% over the life of the Long-Term Financial Plan, Council's interest costs increase as a portion of total operating incomes as a result of investing in the reduction of Council's infrastructure backlog and the introduction new and enhanced services. However, the ratio on average is around 2-3% over the 10 year plan reflect the affordability of the additional investment into new and enhanced services over the forward estimates.

Forecast Financial Statements

Forecast Statement of Comprehensive Income

STATEMENT OF COMPREHENSIVE INCOME	2023/24 Year 1 Plan \$'000	2024/25 Year 2 Plan \$'000	2025/26 Year 3 Plan \$'000	2026/27 Year 4 Plan \$'000	2027/28 Year 5 Plan \$'000	2028/29 Year 6 Plan \$'000	2029/30 Year 7 Plan \$'000	2030/31 Year 8 Plan \$'000	2031/32 Year 9 Plan \$'000	2032/33 Year 10 Plan \$'000
INCOME										
Rates	65,533	68,456	70,815	73,257	75,577	77,850	80,113	82,362	84,674	87,030
State Government Landscape Levy	2,052	2,123	2,177	2,231	2,287	2,344	2,400	2,455	2,512	2,572
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Investment Income	101	85	88	90	92	94	96	98	100	102
Reimbursements	124	128	131	135	138	142	145	148	152	155
Other Income	519	537	551	565	579	593	607	621	636	651
Gain - Joint ventures & associates	-	-	24	160	294	418	573	722	722	722
Total Revenues	78,265	79,958	82,618	85,475	88,212	90,901	93,605	96,301	98,921	101,604
EXPENSES										
Employee costs	29,859	30,880	31,806	32,601	33,416	34,252	35,074	35,880	36,706	37,587
Materials, contracts & other expenses	25,553	25,162	25,720	26,237	26,802	27,292	27,798	28,278	28,798	29,264
State Government Landscape Levy	2,052	2,123	2,177	2,231	2,287	2,344	2,400	2,455	2,512	2,572
Finance costs	1,349	1,916	1,959	1,928	1,908	2,089	2,041	1,960	1,874	1,790
Depreciation and Amortisation	18,327	19,124	19,714	20,549	21,436	22,414	23,413	24,431	25,494	26,599
Loss - Joint ventures & associates	273	123	-	-	-	-	-	-	-	-
Total Expenses	77,413	79,328	81,376	83,546	85,849	88,391	90,726	93,004	95,384	97,812
OPERATING SURPLUS/(DEFICIT)	853	630	1,242	1,929	2,363	2,510	2,879	3,297	3,537	3,792
Asset disposal and fair value adjustments	-	-	-	-	-	-	-	-	-	-
Amounts received specifically for new or upgraded assets	12,484	-	-	-	-	-	-	-	-	-
Physical resources free of charge	-	-	-	-	-	-	-	-	-	-
NET SURPLUS/(DEFICIT)	13,337	630	1,242	1,929	2,363	2,510	2,879	3,297	3,537	3,792
Other Comprehensive Income										
Changes in revaluation surplus - infrastructure, property, plant and equipment	85,897	27,943	22,765	33,195	34,538	36,085	36,579	37,002	38,410	40,958
Share of other comprehensive income - equity accounted Council businesses	-	-	-	-	-	-	-	-	-	-
Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	85,897	27,943	22,765	33,195	34,538	36,085	36,579	37,002	38,410	40,958
TOTAL COMPREHENSIVE INCOME	99,234	28,573	24,007	35,124	36,901	38,595	39,458	40,299	41,947	44,750

Forecast Statement of Financial Position

BALANCE SHEET	2023/24 Year 1 Plan \$'000	2024/25 Year 2 Plan \$'000	2025/26 Year 3 Plan \$'000	2026/27 Year 4 Plan \$'000	2027/28 Year 5 Plan \$'000	2028/29 Year 6 Plan \$'000	2029/30 Year 7 Plan \$'000	2030/31 Year 8 Plan \$'000	2031/32 Year 9 Plan \$'000	2032/33 Year 10 Plan \$'000
ASSETS										
Current Assets										
Cash and cash equivalents	2,281	2,356	2,432	2,486	2,540	2,596	2,651	2,704	2,758	2,816
Trade and other receivables	5,604	5,800	5,945	6,094	6,246	6,403	6,556	6,707	6,861	7,026
Inventories	32	33	34	35	37	38	39	41	42	44
	7,917	8,189	8,411	8,615	8,823	9,037	9,246	9,452	9,661	9,886
Non-Current Assets										
Equity accounted investments in council businesses	27,142	27,019	27,043	27,203	27,497	27,915	28,488	29,210	29,932	30,654
Infrastructure, property, plant and equipment	798,370	827,808	851,164	885,596	925,248	962,592	1,000,050	1,038,109	1,077,853	1,117,113
Other non-current assets	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635	4,635
	830,147	859,462	882,842	917,434	957,380	995,142	1,033,173	1,071,954	1,112,420	1,152,402
Total Assets	838,064	867,651	891,253	926,049	966,203	1,004,179	1,042,419	1,081,406	1,122,081	1,162,288
LIABILITIES										
Current Liabilities										
Trade and other payables	10,643	10,989	11,346	11,596	11,851	12,112	12,366	12,614	12,866	13,136
Short term borrowings	3,502	3,775	4,012	4,463	4,722	5,252	5,808	6,431	7,138	6,481
Short term provisions	5,974	6,183	6,338	6,496	6,659	6,825	6,989	7,150	7,314	7,490
	20,119	20,947	21,696	22,555	23,232	24,189	25,163	26,195	27,318	27,107
Non-Current Liabilities										
Long term borrowings	36,831	36,988	35,813	34,607	37,162	35,563	33,349	30,984	28,565	24,210
Long term provisions	789	817	837	858	880	902	923	945	966	990
	37,620	37,805	36,650	35,465	38,042	36,465	34,272	31,929	29,531	25,200
Total Liabilities	57,739	58,752	58,346	58,020	61,274	60,654	59,435	58,124	56,849	52,307
NET ASSETS	780,324	808,900	832,906	868,029	904,929	943,524	982,984	1,023,283	1,065,231	1,109,982
EQUITY										
Accumulated surplus	388,631	389,263	390,505	392,433	394,795	397,305	400,186	403,484	407,022	410,814
Asset revaluation reserve	391,682	419,625	442,390	475,585	510,123	546,208	582,787	619,788	658,198	699,157
Other Reserves	11	11	11	11	11	11	11	11	11	11
TOTAL EQUITY	780,324	808,900	832,906	868,029	904,929	943,524	982,984	1,023,283	1,065,231	1,109,982

Forecast Statement of Cash Flows

STATEMENT OF CASH FLOWS	2023/24 Year 1 Plan \$'000	2024/25 Year 2 Plan \$'000	2025/26 Year 3 Plan \$'000	2026/27 Year 4 Plan \$'000	2027/28 Year 5 Plan \$'000	2028/29 Year 6 Plan \$'000	2029/30 Year 7 Plan \$'000	2030/31 Year 8 Plan \$'000	2031/32 Year 9 Plan \$'000	2032/33 Year 10 Plan \$'000
CASH FLOWS FROM OPERATING ACTIVITIES										
Receipts										
Operating receipts	77,753	79,678	82,362	85,075	87,674	90,232	92,782	95,332	97,945	100,614
Investment receipts	101	85	88	90	92	94	96	98	100	102
Payments										
Finance payments	1,349	1,916	1,959	1,928	1,908	2,089	2,041	1,960	1,874	1,790
Operating payments to suppliers and employees	56,277	57,584	59,172	60,642	62,068	63,440	64,833	66,186	67,581	68,955
Net Cash provided by (or used in) Operating Activities	20,228	20,263	21,319	22,595	23,790	24,797	26,004	27,284	28,590	29,971
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Amounts received specifically for new or upgraded assets	12,484	-	-	-	-	-	-	-	-	-
Sale of replaced assets	961	881	718	855	860	1,049	512	933	897	801
Sale of surplus assets	-	-	-	-	-	-	-	-	-	-
Payments										
Investment in Joint Venture Activities	-	-	-	-	-	-	-	-	-	-
Expenditure on Renewal/Replacement of Assets	23,487	18,736	18,194	19,718	23,695	20,880	20,831	22,318	23,484	23,928
Expenditure on New/Upgraded Assets	21,099	2,764	2,829	2,922	3,715	3,843	3,973	4,104	4,240	1,774
Capital Contributed to Equity Accounted Council Businesses										
Net Cash Provided by (or used in) Investing Activities	(31,141)	(20,619)	(20,305)	(21,785)	(26,550)	(23,674)	(24,292)	(25,489)	(26,827)	(24,901)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Proceeds from Borrowings	12,520	3,931	2,838	3,256	7,277	3,654	3,594	4,065	4,720	2,125
Payments										
Repayments of Borrowings	2,551	3,502	3,775	4,012	4,463	4,722	5,252	5,808	6,431	7,138
Net Cash provided by (or used in) Financing Activities	9,969	429	(937)	(756)	2,814	(1,068)	(1,658)	(1,743)	(1,711)	(5,013)
Net Increase/(Decrease) in cash held	(944)	73	77	54	54	55	54	52	52	57
Opening cash, cash equivalents or (bank overdraft)	3,226	2,281	2,356	2,432	2,486	2,540	2,596	2,651	2,704	2,758
Closing cash, cash equivalents or (bank overdraft)	2,281	2,356	2,432	2,486	2,540	2,596	2,651	2,704	2,758	2,816

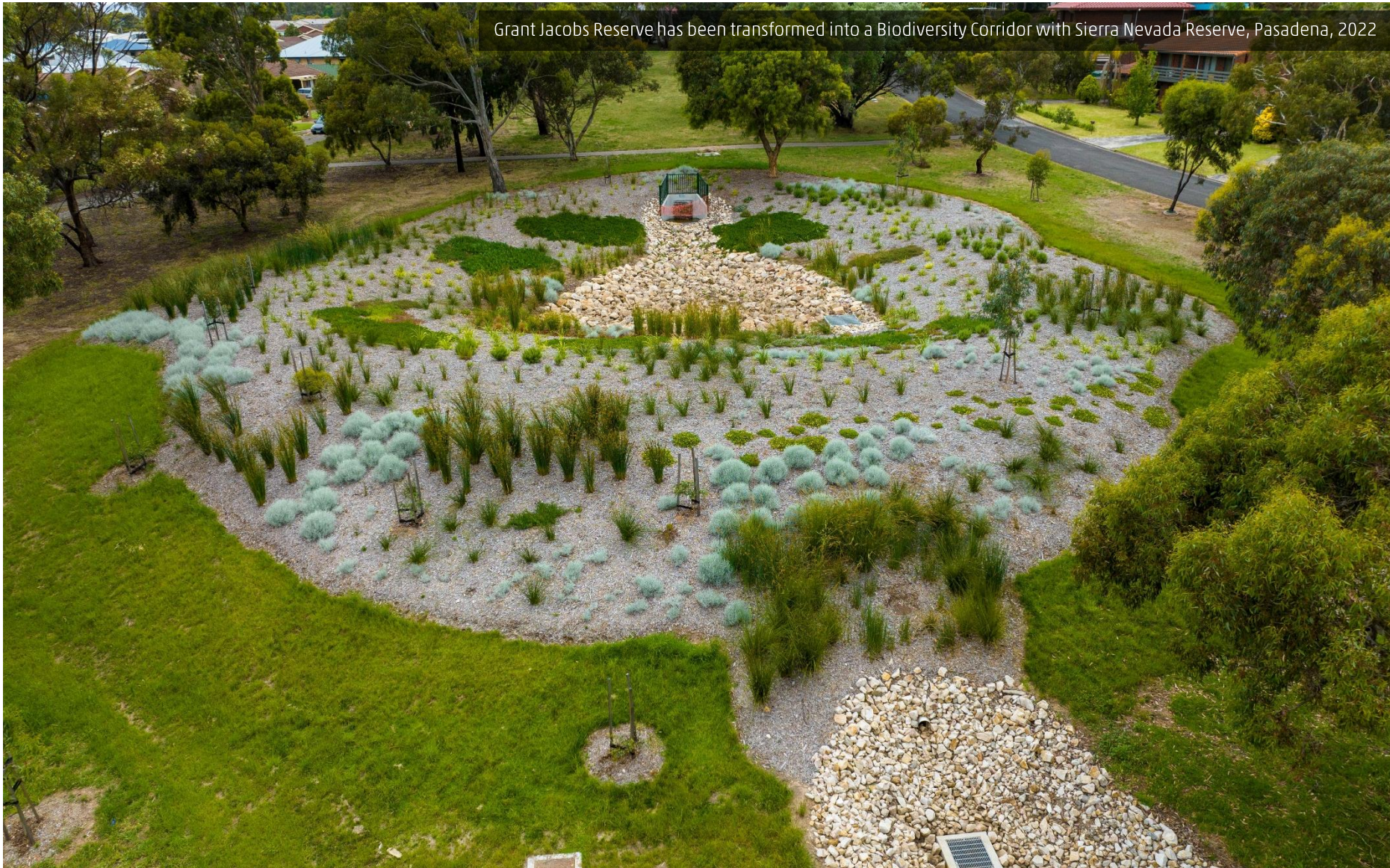
Forecast Statement of Changes in Equity

STATEMENT OF CHANGES IN EQUITY	2023/24 Year 1 Plan \$'000	2024/25 Year 2 Plan \$'000	2025/26 Year 3 Plan \$'000	2026/27 Year 4 Plan \$'000	2027/28 Year 5 Plan \$'000	2028/29 Year 6 Plan \$'000	2029/30 Year 7 Plan \$'000	2030/31 Year 8 Plan \$'000	2031/32 Year 9 Plan \$'000	2032/33 Year 10 Plan \$'000
ACCUMULATED SURPLUS										
Balance at beginning of period	375,294	388,631	389,263	390,505	392,433	394,795	397,305	400,186	403,484	407,022
Net surplus / (deficit) for year	13,337	632	1,243	1,927	2,363	2,510	2,881	3,298	3,538	3,792
Share of OCI - Equity Accounted Council Businesses										
Other Equity Adjustments - Equity Accounted Council Businesses										
Transfers to Other Reserves	-	-	-	-	-	-	-	-	-	-
Transfers from Other Reserves	-	-	-	-	-	-	-	-	-	-
Balance at end of period	388,631	389,263	390,506	392,432	394,796	397,305	400,186	403,484	407,022	410,814
ASSET REVALUATION RESERVE										
Balance at beginning of period	305,785	391,682	419,625	442,390	475,585	510,123	546,208	582,787	619,788	658,198
Transfer to reserve - revaluation increment/(decrement)	85,897	27,943	22,765	33,195	34,538	36,085	36,579	37,002	38,410	40,958
Share of other comprehensive income - equity accounted Council businesses	-	-	-	-	-	-	-	-	-	-
Balance at end of period	391,682	419,625	442,390	475,585	510,123	546,208	582,787	619,789	658,198	699,156
OTHER RESERVES										
Balance at end of previous reporting period	11	11	11	11	11	11	11	11	11	11
Transfers from Accumulated Surplus	-	-	-	-	-	-	-	-	-	-
Transfers to Accumulated Surplus	-	-	-	-	-	-	-	-	-	-
Balance at end of period	11	11	11	11	11	11	11	11	11	11
TOTAL EQUITY AT END OF REPORTING PERIOD	780,324	808,900	832,906	868,029	904,929	943,524	982,984	1,023,283	1,065,231	1,109,982

Forecast Uniform Presentation of Finances

UNIFORM PRESENTATION OF FINANCES	2023/24 Year 1 Plan \$'000	2024/25 Year 2 Plan \$'000	2025/26 Year 3 Plan \$'000	2026/27 Year 4 Plan \$'000	2027/28 Year 5 Plan \$'000	2028/29 Year 6 Plan \$'000	2029/30 Year 7 Plan \$'000	2030/31 Year 8 Plan \$'000	2031/32 Year 9 Plan \$'000	2032/33 Year 10 Plan \$'000
Operating Revenues	78,265	79,958	82,618	85,475	88,212	90,901	93,605	96,301	98,921	101,604
<i>less; Operating Expenses</i>	77,413	79,328	81,376	83,546	85,849	88,391	90,726	93,004	95,384	97,812
Operating Surplus/(Deficit)	853	630	1,242	1,929	2,363	2,510	2,879	3,297	3,537	3,792
Less: Net Outlays on Existing Assets										
Capital Expenditure on Renewal/Replacement of Existing Assets	(23,487)	(18,736)	(18,194)	(19,718)	(23,695)	(20,880)	(20,831)	(22,318)	(23,484)	(23,928)
<i>less; Depreciation, Amortisation & Impairment</i>	18,327	19,124	19,714	20,549	21,436	22,414	23,413	24,431	25,494	26,599
<i>less; Proceeds from Sale of Replaced Assets</i>	961	881	718	855	860	1,049	512	933	897	801
	(4,199)	1,269	2,238	1,686	(1,399)	2,583	3,094	3,046	2,907	3,472
Less: Net Outlays on New and Upgraded Assets										
Capital Expenditure on New/Upgraded Assets	(21,099)	(2,764)	(2,829)	(2,922)	(3,715)	(3,843)	(3,973)	(4,104)	(4,240)	(1,774)
<i>less; Amounts Specifically for New/Upgraded Assets</i>	12,484	-	-	-	-	-	-	-	-	-
<i>less; Proceeds from Sale of Surplus Assets</i>	-	-	-	-	-	-	-	-	-	-
	(8,615)	(2,764)	(2,829)	(2,922)	(3,715)	(3,843)	(3,973)	(4,104)	(4,240)	(1,774)
Net Lending / (Borrowing) for Financial Year	(11,961)	(865)	651	693	(2,751)	1,250	2,000	2,239	2,204	5,490

APPENDICES



Appendix 1: Budgeted Financial Statements

Budgeted Statement of Comprehensive Income

The statement of comprehensive income presents the operating income, expenses and result. It also presents those amounts classified as capital income and other comprehensive income. It is based on the Model Financial Statements as required under the Local Government Act 1999. Amounts included in this statement are used to calculate a number of the financial indicators that assist in assessing the long-term financial performance and viability.

Year Ended 30 June:	2021/22 ACTUALS \$,000	2022/23 ESTIMATE Current Year \$,000	2023/24 PLAN \$,000
INCOME			
Rates Revenues	59,230	61,865	67,585
Statutory Charges	2,325	2,111	2,189
User Charges	889	953	1,031
Grants, Subsidies and Contributions	6,731	5,521	6,716
Investment Income	28	298	101
Reimbursements	221	173	124
Other Income	470	508	519
Net Gain - Equity Accounted Council Businesses	-	-	-
Total Income	69,894	71,429	78,265
EXPENSES			
Employee costs	25,955	27,889	29,859
Materials, Contracts & Other Expenses	23,871	26,795	25,553
State Government Landscape Levy	-	1,793	2,052
Finance costs	644	1,051	1,349
Depreciation, Amortisation & Impairment	14,175	15,959	18,327
Loss - Joint ventures & associates	20	(24)	273
Total Expenses	64,665	73,463	77,413
OPERATING SURPLUS/(DEFICIT)	5,229	(2,034)	853
Asset disposal & Fair Value Adjustments	(2,052)	-	-
Amounts Received Specifically for New or Upgraded Assets	2,052	8,325	12,484
Physical Resources Received Free of Charge	4,057	-	-
NET SURPLUS/(DEFICIT)	9,286	6,290	13,337
Other Comprehensive Income			
Changes in revaluation surplus	-	25,313	85,897
- infrastructure, property, plant and equipment	-	-	-
Share of Other Comprehensive Income	8,250	-	-
- Equity Accounted Council businesses	-	-	-
Other Equity Adjustments - Equity Accounted Council Businesses	-	-	-
Total Other Comprehensive Income	8,250	25,313	85,897
TOTAL COMPREHENSIVE INCOME	17,536	31,604	99,234

Budgeted Statement of Financial Position

The statement of financial position provides a projection of total 'community wealth' (total equity). It summarises our financial worth at a specific point in time, including assets, liabilities and net equity. Amounts included within the balance sheet are used to calculate a number of financial indicators that assist in assessing the long-term financial position and viability.

Year Ended 30 June:	2021/22 ACTUALS \$,000	2022/23 ESTIMATE Current Year \$,000	2023/24 PLAN \$,000
ASSETS			
Current Assets			
Cash and cash equivalents	13,135	3,226	2,281
Trade and other receivables	4,925	5,194	5,604
Inventories	27	28	32
Total Current Assets	18,087	8,448	7,917
Non-Current Assets			
Equity accounted investments in council businesses	27,390	27,861	27,142
Infrastructure, property, plant and equipment	638,218	687,174	798,370
Other non-current assets	4,635	4,635	4,635
Total Non-Current Assets	670,243	719,670	830,147
Total Assets	688,330	728,117	838,064
LIABILITIES			
Current Liabilities			
Trade and other payables	9,604	10,422	10,643
Borrowings	1,940	2,447	3,502
Provisions	5,232	5,511	5,974
Total Current Liabilities	16,776	18,380	20,119
Non-Current Liabilities			
Borrowings	21,365	27,918	36,831
Provisions	702	728	789
Total Non-Current Liabilities	22,067	28,646	37,620
Total Liabilities	38,843	47,027	57,739
NET ASSETS	649,487	681,090	780,324
EQUITY			
Accumulated surplus	369,004	375,294	388,631
Asset revaluation reserve	280,472	305,785	391,682
Other Reserves	11	11	11
TOTAL EQUITY	649,487	681,090	780,324

Budgeted Statement of Cash Flows

The statement of cash flows forecasts incoming and outgoing cash for the financial year. It also explains changes in the balance sheet and statement of comprehensive income affected by cash and cash equivalents. The statement is useful in determining the short-term viability of our organisation, particularly our ability to meet cash commitments.

Year Ended 30 June:	2021/22 ACTUALS \$,000	2022/23 ESTIMATE Current Year \$,000	2023/24 PLAN \$,000
CASH FLOWS FROM OPERATING ACTIVITIES			
<u>Receipts</u>			
Operating receipts	74,492	70,862	77,753
Investment receipts	28	298	101
<u>Payments</u>			
Operating payments to suppliers and employees	(54,748)	(55,895)	(56,277)
Finance payments	(500)	(1,051)	(1,349)
Net Cash provided by (or used in) Operating Activities	19,272	14,214	20,228
CASH FLOWS FROM INVESTING ACTIVITIES			
<u>Receipts</u>			
Amounts received specifically for new or upgraded assets	2,052	8,325	12,484
Sale of surplus assets	-	3,150	-
Sale of replaced assets	1,976	1,163	961
<u>Payments</u>			
Investment in Joint Venture Activities	-	-	-
Expenditure on Renewal/Replacement of Assets	(23,097)	(25,537)	(23,487)
Expenditure on New/Upgraded Assets	(4,497)	(18,283)	(21,099)
Capital Contributed to Equity Accounted Council Businesses	(400)	-	-
Net Cash Provided by (or used in) Investing Activities	(23,966)	(31,182)	(31,141)
CASH FLOWS FROM FINANCING ACTIVITIES			
<u>Receipts</u>			
Proceeds from Borrowings	14,000	9,000	12,520
<u>Payments</u>			
Repayments of Borrowings	(1,250)	(1,940)	(2,551)
Net Cash provided by (or used in) Financing Activities	12,750	7,060	9,969
Net Increase/(Decrease) in cash held	8,056	(9,908)	(945)
Opening cash, cash equivalents or (bank overdraft)	5,079	13,135	3,226
Closing cash, cash equivalents or (bank overdraft)	13,135	3,226	2,281

Budgeted Statement of Changes in Equity

The statement of changes in equity is used to compare equity between the beginning and end of an accounting period. It also provides details of reserves currently held including forecast movements.

Year Ended 30 June:	2021/22 ACTUALS \$,000	2022/23 ESTIMATE Current Year \$,000	2023/24 PLAN \$,000
ACCUMULATED SURPLUS			
Balance at beginning of period	359,186	369,004	375,294
Net surplus / (deficit) for year	9,286	6,290	13,337
Other Comprehensive Income - Other Equity	-	-	-
Adjustments - Equity Accounted Council Businesses	-	-	-
Other Equity Adjustments - Equity Accounted Council Businesses	532	-	-
Transfers Between Reserves	-	-	-
Balance at end of period	369,004	375,294	388,631
ASSET REVALUATION RESERVE			
Balance at beginning of period	272,754	280,472	305,785
Other Comprehensive Income - Gain(Loss) on Revaluation of I,PP&E	-	25,313	85,897
Shre of OCI - Equity Accounted Council Businesses	7,718	-	-
Balance at end of period	280,472	305,785	391,682
OTHER RESERVES			
Balance at end of previous reporting period	11	11	11
Transfers to Accumulated Surplus	-	-	-
Balance at end of period	11	11	11
TOTAL EQUITY AT END OF REPORTING PERIOD	649,487	681,090	780,324

Budgeted Uniform Presentation of Finances

The uniform presentations of finances provides a high level summary of both operating and capital investment activities enabling comparisons between councils.

In any one year, the above financing transactions are associated with either surplus funds stemming from a net lending result or accommodating the funding requirements stemming from a net borrow.

Year Ended 30 June:	2021/22 ACTUALS \$,000	2022/23 ESTIMATE Current Year \$,000	2023/24 PLAN \$,000
Operating Surplus/(Deficit)			
Operating Revenues	69,894	71,429	78,265
less Operating Expenses	(64,665)	(73,463)	(77,413)
	5,229	(2,034)	853
Less: Net Outlays on Existing Assets			
Capital Expenditure on Renewal/Replacement of Existing Assets	(23,097)	(25,537)	(23,487)
less Depreciation, Amortisation & Impairment	14,175	15,959	18,327
less Amounts Received Specifically for Replacement of Existing Assets			
less Proceeds from Sale of Replaced Assets	1,976	1,163	961
	(6,946)	(8,415)	(4,199)
Less: Net Outlays on New and Upgraded Assets			
Capital Expenditure on New/Upgraded Assets	(4,497)	(18,283)	(21,099)
less Amounts Specifically for New/Upgraded Assets	2,052	8,325	12,484
less Proceeds from Sale of Surplus Assets	-	3,150	-
	(2,445)	(6,808)	(8,615)
Net Lending / (Borrowing) for Financial Year	(4,162)	(17,257)	(11,961)

Appendix 2: Capital Works Program 2023/24

NEW CAPITAL WORKS PROGRAM

FOOTPATHS - NEW CONSTRUCTION		
Projects not completed in 2022/2023- rebudgeted for 2023/2024		
Suburb	Location	Project details
Mitcham	Blythewood Rd	Lisburne Ave to Neweys Rd (eastern side of Belair Rd)
Eden Hills	Hillcrest Dr	Kinedana St to Cul-de-sac
BROWNHILL CREEK SUBSIDIARY		
Suburb	Location	Project details
Various	Brownhill Creek	BHCK Capital Contribution 23-24
TRAFFIC MANAGEMENT - NEW		
Suburb	Location	Project details
Bedford Park	Flinders Drive	Pedestrian Crossing Flashing Twin Lights upgrade
Projects not completed in 2022/2023- rebudgeted for 2023/2024		
Various	Various	LED Lighting Upgrades
Torrens Park	Princes Rd	Design and construction of formal pedestrian crossing adjacent to Mitcham Shopping Centre
STORMWATER DRAINAGE - NEW		
Suburb	Location	Project details
Eden Hills	269 Shepherds Hill Rd	Erosion Control at outlet (Rear of 269 Shepherds Hill Rd)
Eden Hills	3 Trevor Tce	CCTV, design and construction linking to existing system
Springfield	Coreega Ave watercourse	Alleviate flooding risk
Panorama	Daniels Ave/Frontenac Ave	Survey, design and construction of intersection to reduce ponding
S Marys	Dorene St	SW network construction
Lower Mitcham	Grange Rd	Design of network upgrade

St Marys	Norman Ct	Concept design of SW network to reduce flooding
St Marys	St Marys Reserve - UniSA testing	Soakage Trench Construction - St Marys Res and Thurles St Reserve
Hawthorndene	Watahuna Creek	Creek erosion control works
Hawthorndene	Willow Ave/Glen Ave	Survey and design
	SW - Project Management 2023/24	
Projects not completed in 2022/2023- rebudgeted for 2023/2024		
Belair	3 Old Belair Rd	Stormwater system upgrade
Daw Park	Goodwood Rd / Aver Ave Stage 1	Sturt SMP output - Upgrade system to prevent Goodwood Rd flooding
Hawthorndene	Surrey St and Batley Ave	Upgrade of roadside drainage network - piping open channel
SMART WATER DESIGN - FOUR YEAR DELIVERY PLAN		
Suburb	Location	Project details
Blackwood	Main Rd/2 Gulfview Rd, Blackwood	WSUD to alleviate ponding
Clarence Gardens	Nieass Reserve	WSUD to alleviate ponding
IT - NEW		
Suburb	Location	Project details
Various	Various	IT Growth
OPEN SPACE - NEW		
Suburb	Location	Project details
Various	Various	New capital requests
Various	Various	City Image (signage and Furniture) Pilot Scheme
Projects not completed in 2022/2023- rebudgeted for 2023/2024		
Craigburn Farm	Treetop Park	Toilet and other park assets
Panorama	Grandview Drive	Fencing
COMMUNITY FACILITIES GRANT		
Suburb	Location	Project details

Various	Various	Community Facilities Grant 2023-2024
FOGO - GREEN WASTE BINS ROLLOUT		
Suburb	Location	Project details
Projects not completed in 2022/2023- rebudgeted for 2023/2024		
Various	Various	Green waste bins rollout
SOLAR - NEW		
Suburb	Location	Project details
Belair	Belair Community Centre	Solar and Battery
Blackwood	Tiwu Kumangka	Solar Panels
Melrose Park	Depot	Solar and Battery Upgrade
Kingswood	Mitcham RSL	Solar and Battery
Torrens Park	Civic Centre	Big Battery
BUILDINGS - NEW		
Suburb	Location	Project details
Eden Hills	Blackwood Lions Bargain Centre	Proposed extensions
Hawthorn	Hawthorn Bowling Club	Entrance upgrade and meeting room relocation
Various	Various	Green Buildings Fund
Bellevue Heights	Manson Oval	Public Toilet and Storage Facilities
Projects not completed in 2022/2023- rebudgeted for 2023/2024		
Blackwood	Tiwu Kumangka	Tiwu Kumangka /Waite Street Reserve Activation
Hawthorndene	Hawthorndene Oval	Community Facility
GOVERNMENT COMMITMENT PROJECTS - NEW		
<i>Projects with grant funding are approved subject to approval of grant funding</i>		
Suburb	Location	Project details
Colonely Light Gardens	Mortlock Oval	Mortlock Oval Facilities Upgrade - Changerooms

Clarence Gardens	AA Bailey	AA Bailey
Melrose Park	Rozelle Reserve	Reserve Upgrade
St Marys	Revitalising Green Spaces in St Marys	Revitalising Green Spaces in St Marys
	Project Management 2023/24	
	Engagement officer	
Projects not completed in 2022/2023- rebudgeted for 2023/2024		
Pasadena	Pasadena Community Centre	Pasadena Community Centre
Blackwood	Young St & Waite St Reserve	Young Street Pedestrian Connection & Waite Reserve upgrade
Panorama	CC Hood Reserve	CC Hood Reserve Enhancements
Colonel Light Gardens	Reade Park	Tennis court resurfacing; fencing; kitchen and acoustics upgrades
Blackwood	Blackwood Hill Oval	Upgrade oval drainage; installation of LED lighting and netting behind goals
Blackwood	Young St & Waite St Reserve	Young Street Pedestrian Connection & Waite Reserve upgrade
Eden Hills	Karinya Reserve	Eden Hills Scouts and Blackwood Rotary Community Facility
Blackwood	Blackwood Lions Club	Blackwood Lions expansion
Colonel Light Gardens	Mortlock Park	Gill Langley Building upgrade- Design Only
Bellevue Heights	Manson Oval	Manson Oval - Oval Drainage and carparking
Panorama	CC Hood Reserve	CC Hood Reserve Enhancements
Various	Various	Fund My Footpath program - various footpath projects
St Marys	St Marys Park	St Marys sports - various facilities upgrades
Colonel Light Gardens	Hillview Reserve	CL West Tennis Club - Court surface and fence upgrade
Blackwood	Blackwood Hill Oval	Upgrade oval drainage; installation of LED lighting and netting behind goals
Eden Hills	Karinya Reserve	Sturt Lions Football Club - various facilities upgrades
Blackwood	Hewett Sports Ground	Coromandel Cricket Club - upgrading of cricket nets
	Project Management 2023/24	OS - Project Management Salary 2023/24
Clarence Gardens	AA Bailey	Parking & Drainage Improvement
St Marys	Revitalising Green Spaces in St Marys	Revitalising Green Spaces in St Marys

CAPITAL WORKS RENEWAL PROGRAM

ROAD RENEWAL			
Suburb	Road	Location	Treatment / Detail
Hawthorndene	Acheron AVE	Darwin Ave to Scroop Rd	Resurfacing
Blackwood	Alison AVE	Trevor Tce to Brighton Pde	Resurfacing
Westbourne Park	Almond GR	Angas Rd to Constance St	Resurfacing
Torrens Park	Alton AVE	Parkers Rd to Cul-de-sac	Resurfacing
Westbourne Park	Angas RD	Goodwood Rd to Sussex Tce	Resurfacing
Belair	Ash CT	Ash Ave to End	Resurfacing
Kingswood	Ashbourne AVE	Rugby St to Cul-de-sac	Resurfacing
Daw Park	Ayers AVE	Winston Ave to Goodwood Rd	Resurfacing
Hawthorndene	Batley AVE	Minnow Creek to Myrtle Rd	Resurfacing
Glenalta	Beale AVE	Miner Ave to Hawthorndene Dr	Resurfacing
Belair	Belair RD	Service Road - no. 453 Belair Rd to no. 449 Belair Rd	Pavement Reconstruction
Belair	Belair RD	Property no. 446 Belair Rd to no. 450 Belair Rd	Pavement Reconstruction
Panorama	Beta CR	Hillrise Rd to Alpha Cr	Resurfacing
Brown Hill Creek	Brown Hill Creek RD	Brown Hill Creek Reserve Bdy (East) to End	Pavement Reconstruction
Pasadena	Cawthorne AVE	Spiers Ave to Branson Blvd	Resurfacing
Belair	Christine AVE	Caroline Ave to Gloucester Ave	Resurfacing
Hawthorn	Clifton ST	Cross Rd to George St	Resurfacing
Glenalta	Colorado DR	Laffers Rd to Cul-de-sac	Pavement Reconstruction
Eden Hills	Cooper ST	Kinedana St to Hillcrest Dr	Resurfacing
Springfield	Coreega AVE	Carrick Hill Dr to Cul-de-sac	Resurfacing
Coromandel Valley	Coromandel PDE	Service Road - no.199 Coromandel Pde to no. 207 Coromandel Pde	Resurfacing
Pasadena	Day La	Spiers Ave to Cawthorne Ave	Pavement Reconstruction
Bellevue Heights	Deepdene AVE	Donnybrook Rd to Cul-de-sac	Resurfacing
Hawthorndene	Devonshire RD	Sturt Ave to End	Resurfacing
Bellevue Heights	Donnybrook RD	Sherwood Ave to Bellevue Dr	Resurfacing

St.Marys	Dorene ST	Daws Rd to Adelaide Tce	Pavement Reconstruction
Hawthorndene	East TCE	Elm St to Watahuna Ave	Resurfacing
Daw Park	Elder ST	Kingston Ave to Crozier Ave	Resurfacing
Torrens Park	Eli ST	Cul-de-sac to Braemar Rd	Resurfacing
Clapham	Elizabeth ST	Austin Ct to Springbank Rd	Resurfacing
Eden Hills	Euro AVE	Willora Rd to Cul-de-sac	Resurfacing
Bellevue Heights	Flinders RD	University Way to End	Resurfacing
Belair	Fourth RD	Francis St to Greenglade Rd	Resurfacing
Daw Park	Francis ST	Daws Rd to Cul-de-sac	Resurfacing
Belair	Gault RD	Gloucester Ave to Longview Ave	Resurfacing
Bellevue Heights	Glenwood DR	Toolangie Pl to Donnybrook Rd	Resurfacing
Belair	Gloucester AVE	Service Road - Mead St to No 142 Gloucester Ave & Connector Road	Resurfacing
Belair	Gloucester AVE	Service Road - No 173 Gloucester Ave to No. 191 Gloucester Ave	Resurfacing
Colonel Light Gardens	Hastings RD	Windsor Ave to Sturt Ave	Resurfacing
Eden Hills	Hillcrest DR	Kinedana St to Ellison Ave, Access Node (No.25A Hillcrest Dr to No 29 Hillcrest Dr)	Resurfacing
Kingswood	Hillview RD	East Pde to Paved surface (No 46 Hillview Rd)	Resurfacing
Daw Park	Hope ST	Aver Ave to Richmond Ave	Resurfacing
Hawthorn	Jeffrey ST	Angas Rd to Grange Rd	Resurfacing
Hawthorndene	Kindergarten AVE	Meadow Ave to Suffolk Rd	Resurfacing
Eden Hills	Kinedana La	Hillcrest Lane to Shepherds Hill Lane	Pavement Reconstruction
Eden Hills	Kinedana ST	Hillcrest Dr to Shepherds Hill Rd Service Road	Resurfacing
Glenalta	Lowan AVE	Minnow Dr to Menura Ave, Access Node (12 Lowan Ave to 16 Lowan Ave)	Resurfacing
Clapham	MacPherson ST	Catherine St to Price Ave	Resurfacing
Eden Hills	Manson AVE	Shephards Hill Rd to End	Resurfacing
Daw Park	Milne ST	Ayers Ave to Morgan Ave	Resurfacing
Glenalta	Miner AVE	Minnow Dr to Hawthorndene Dr	Resurfacing
Glenalta	Minnow DR	Hawthorndene Dr to Lowan Ave	Resurfacing
Springfield	Oakdene RD	Meadowvale Rd to Hillside Rd	Resurfacing
Hawthorndene	Panorama AVE	Rankeys Hill Rd to Orchard Gr	Resurfacing

Eden Hills	Perry LA	Murtoa Rd to End	Resurfacing
Lower Mitcham	Price AVE	Wattlebury Rd to End	Pavement Reconstruction
Pasadena	Pritchard GR	Tumby Blvd to Cul-de-sac	Resurfacing
Melrose Park	Regent ST	South Rd to Brett St	Pavement Reconstruction
Eden Hills	Ronald La	Hillcrest Dr to Ronald Ave	Pavement Reconstruction
Hawthorn	Rosevear ST	Cross Rd to Hampton St	Resurfacing
Colonel Light Gardens	Salisbury CR	Ludgate Crs to Wesparkway (And Roundabout)	Resurfacing
Panorama	Seaview CR	No.1 Seaview Cr to No.13 Seaview Cr	Resurfacing
Belair	Sheoak RD	215 Sheoak Rd to 265 Sheoak Rd	Resurfacing
Hawthorndene	Sloan RD	Hawthorndene Dr to Sycamore Cr	Resurfacing
Brown Hill Creek	Tilleys Hill RD	Brownhill Creek Rd to End	Resurfacing
Hawthorndene	Turners AVE	Service Road (No.48 Turners Ave to No.50 Turners Ave)	Resurfacing
Glenalta	Upper Sturt RD (Service Road)	Service Road (No.150 to No.152)	Pavement Reconstruction
Colonel Light Gardens	West Parkway	Doncaster Ave to The Strand	Resurfacing
Hawthorn	William ST	Cross Rd to George St	Resurfacing
Eden Hills	Willora RD	Ellis Ave to Euro Ave	Resurfacing
Eden Hills	Willunga CL	Willunga St to Cul-de-sac	Resurfacing
Eden Hills	Willunga ST	Willowie St to Shepherds Hill Rd	Resurfacing
Clapham	Windermere AVE	Quebec Ave to Dunkirk Ave	Resurfacing
Colonel Light Gardens	York PL	Tidworth Cr to Salisbury Cr	Resurfacing
	Seal Preservation		
	Heavy Patching Program		
	Street Print Renewal		
	RD - Project Management 2023/24		
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Melrose Park	Regent ST	Brett St to Romsey Gr	Reconstruction
Pasadena	Painter ST	Forbes St to Fiveash Dr	

Belair	Alta Mira CR	Sheoak Rd West to Sheoak Rd East	
Pasadena	Eyre LA	Port Lincoln to Eyre Blvd	
Hawthorndene	McGough Rd	Olave Hill Rd Intersection west to No.24 McGough Rd	
Kingswood	Princes RD	Belair Rd to North Pde	
Glenalta	Sun Valley DR	Laffers Rd to Rosella Ave	
ROADS TO RECOVERY			
Suburb	Road	Location	Treatment
St.Marys	Dorene ST	Adelaide Tce to Merriton Ave	Pavement Reconstruction
ROAD RENEWAL - DESIGN ONLY FOR PAVEMENT RECONSTRUCTION IN 2024/25			
Suburb	Road	Location	Treatment
Blackwood	Brighton PDE	Shepherds Hill Rd to Cumming St	Pavement Design
Craigburn Farm	Coromandel PDE	Roundabout at Grand Blvd (North)	Pavement Design
Panorama	Eliza PL	Springbank Rd to Panorama Dr	Pavement Design
Blackwood	Myall AVE	Unsealed Section	Pavement and Geometry Design
Panorama	O'Neil ST	Plateau (Stella St/Vancouver Ave)	Pavement Design
Pasadena	Rugby LA	Rugby St to Spiers La	Pavement Design
Pasadena	Spiers LA	Spiers Ave to Rugby La	Pavement Design
St.Marys	St.Marys ST	Daws Rd to Adelaide Tce	Pavement Design
Blackwood	Winns RD	Coromandel Pde Intersection	Pavement Design
Various	Various	Various	Deflectograph Testing
KERB RENEWAL			
Suburb	Road	Location	Treatment
Hawthorn	Abbotshall RD	Angas Rd to Grange Rd	Partial
Panorama	Alpha CR	Warren Cr to No. 17 Alpha Cres	Partial

Clapham	Anson AVE	Catherine St to Price Av	Partial
Bellevue Heights	Argyll WK	Highland Dr to Cul-de-sac	Partial
Clarence Gardens	Arthur ST	Cross Rd to Dinwoodie Av	Partial
Daw Park	Ayers AVE	Winston Av to Goodwood Rd	Partial
Springfield	Balfour RD	Delamere Av to Hillside Rd	Partial
Hawthorndene	Batley AVE	Surrey St to Myrtle Rd	Renewal & Partial
Blackwood	Brighton PDE	No3. Brighton Pde to Cumming St	Partial
Blackwood	Clematis DR	Trevor Tce to End	Partial
Hawthorn	Clifton ST	Cross Rd to George St	Partial
St.Marys	Comaun ST	Pinn St to Benjamin St	Partial
Westbourne Park	Constance ST	Goodwood Rd to Sussex Tce	Partial
Springfield	Coreega AVE	Carrick Hill Dr to Cul-de-sac	Partial & Renewal
Blackwood	Coromandel PDE	Brigalow Ave to Cumming St	Partial
Craigburn Farm	Coromandel PDE	Ewers Av to Boronia Av	Partial
Bellevue Heights	Deepdene AVE	No.25 Deepdene Ave to Glenwood Dr	Partial
Coromandel Valley	Diosma DR	Coromandel Pd to Protea Av	Partial
St.Marys	Dorene ST	Daws Rd to Merriton Ave	Renewal
Daw Park	Dudley AVE	Roseberry St to Goodwood Rd	Partial
Kingswood	East PDE	Tutt Av to Princes Rd	Partial
Bedford Park	Edison RD	Kelvin Rd to Sturt Rd	Partial
Blackwood	Edward ST	Melton St to Waite St	Partial
Panorama	Eliza PL	Sprinbank Rd to Panorama Dr	Partial
Glenalta	Elizabeth AVE	Hawthorndene Dr to Upper Sturt Rd	Partial
Kingswood	Elphyn RD	Princes Rd to Ashbourne Av (School Gate)	Partial
Belair	Fourth RD	Francis St to Greenglade Rd	Partial
Bedford Park	Francis ST	Franklin Av to no. 6 Francis St	Partial
Bedford Park	Franklin AVE	Main South Rd to Rupert Ave	Partial
Hawthorndene	Gamble CR	Myrtle Rd to Culdesac	Partial
Blackwood	Garnet AVE	Brighton Pde to Adey Rd (& Coromandel Pde Intersection Kerb Return)	Partial

Bellevue Heights	Glenwood DR	Toolangie Pl to Donnybrook Rd	Partial
Clapham	Harold ST	Winnal St to Maud St	Partial
Bedford Park	Heath ST	Randall St to Riverside Dr	Partial
Mitcham	Hill ST	Smith-Dorrien St to Birdwood St	Partial
Springfield	Hillside RD	Stone Bridge to Glenwood Rd	Partial
Belair	Horsell RD	Fourth Rd to Turning Head	Partial
Torrens Park	Kilbryde RD	Belair Rd to Carruth Rd	Partial
Glenalta	Kirawina GR	Colorado Dr to Upper Sturt Rd	Partial
Clarence Gardens	Lee ST	Gladys St to Edward St	Partial
Melrose Park	Maria ST	Edward St to Price St	Partial
Bedford Park	Matthew ST	Malcolm St to Francis St	Partial
Blackwood	Mcdonald AVE	Miller Tce to Main Rd	Partial
Hawthorndene	Meadow AVE	Deneland Dr to Rankeys Hill Rd	Partial
Eden Hills	Mill TCE	Shepherds Hill Rd to Springwood Cl	Partial
Blackwood	Miller TCE	Southern Av to Main Rd	Partial
Melrose Park	Morgan AVE	Stephen St to Winston Av	Partial
Cumberland Park	Narinna AVE	Winston Av to Goodwood Rd	Partial
Eden Hills	Park ST	Kinedana St to Hillcrest Dr	Partial
Bedford Park	Penfold ST	Riverside Dr to Franklin Av	Partial
Eden Hills	Pinda ST	Wilpena St to Yalanda St	Partial
St.Marys	Pinn ST	Adelaide Tce to Southern Av	Partial
Melrose Park	Price ST	South Rd to Winston Av	Partial
Colonel Light Gardens	Richmond AVE	Winston Av to Goodwood Rd	Partial
Melrose Park	Richmond AVE	Wheaton Rd to Winston Av	Partial
St.Marys	Rothsay AVE	Dorene St to Donald St	Partial
Melrose Park	Rowell RD	Wheaton Rd to Winston Av	Partial
Bedford Park	Rupert AVE	Cul-de-sac (Car Park) to Franklin Av	Partial
Eden Hills	Shepherds Hill RD (Service Road)	Shepherds Hill Rd to No.77 Shepherds Hill Rd	Partial

St.Marys	St.Marys ST	Daws Rd to Adelaide Tce	Partial
Bedford Park	Sutton RD	Main South Road to Sturt Rd	Partial
Pasadena	Thistleton CR	Pasadena Cr to End	Partial
Bellevue Heights	Toolangie PL	Shepherds Hill Rd to Glenwood Dr	Partial
St.Marys	Walsh AVE	Styles St to Thurles St	Partial
Colonel Light Gardens	Wattlebury RD	East Parkway to No.77 Wattlebury Rd	Partial
Eden Hills	Yalanda ST	Pinda St to Miranda St	Partial
Blackwood	Young ST	Melton St to Waite St	Partial
Various	Treenet Inlets	Various	
	KB - Project Management 2023/24		
KERB RENEWAL - DESIGN ONLY FOR RECONSTRUCTION IN 2024/25			
Suburb	Road	Location	Treatment
Daw Park	Dudley AVE	Roseberry St to Goodwood Rd	Design Only
Colonel Light Garden	Ludgate CRCS	Grange Rd to Salisbury Cr	Design Only
Netherby	Netherby AVE	Bartley Av to Rentoul Av	Design Only
Kingswood	Rugby ST	Cross Rd to Halsbury Av	Design Only
Mitcham	St Michaels RD	Maitland St to Church Rd	Design Only
Cumberland Park	Tweed ST	Caulfield Av to Edward St	Design Only
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Coromandel Valley	Horners Bridge	Kerbing surrounding carpark	
Pasadena	Painter ST	Forbes St to Fiveash Dr	
Coromandel Valley	Reserve (Madden Reserve Carpark)	Carpark Kerbing	
Belair	Alta Mira CR	Sheoak Rd to McGregor Ct	
Hawthorn	Rosevear ST	Cross Rd to Hampton St (L&R)	
FOOTPATH - RENEWAL			

Suburb	Road	Location	Treatment
Westbourne Park	Angas Rd	Goodwood Rd to Sussex Tce	Concrete Block Paving (Permeable)
Various	DDA Upgrades	Various	Concrete Block
	FP - Project Management 2023/24		
FOOTPATH RENEWAL - DESIGN ONLY FOR PAVEMENT RECONSTRUCTION IN 2023/24			
Glenalta	Sun Valley DR	Bus Stop 32 (No.50 Sun Valley Dr) to Walkway (Sylvan/Sunvalley)	Concrete Block
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Blackwood	Madden Reserve Carpark	Main Rd to Bridge	
St. Marys	Pinn ST (West)	Southern Ave to Adelaide Tce	
St. Marys	Pinn ST (East)	Southern Ave to Adelaide Tce	
St. Marys	Walsh AVE	Alfred St to Norman Ave	
CARPARKS - RENEWAL			
Suburb	Road	Location	Treatment / Detail
Hawthorn	Hawthorn Cr	Price Memorial Oval	Southern Car Park (Angas Rd)
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Hawthorndene	Madden Reserve	Renewal of carpark with associated works	
Coromandel Valley	Horners Bridge	Renewal of carpark	
Hawthorndene	Hawthorndene Oval	DDA compliant space and linking footpath	
St Marys	Denis Street	Carpark asphalt sealing	
BRIDGE - RENEWAL			
Suburb	Road	Location	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Brown Hill Creek	VB Tilley's Hill Rd	Design and consultation on ford crossing	
Hawthorn	George St	George St Pedestrian Bridge	
Hawthorn	George St	George St Vehicle Bridge	

STORMWATER - RENEWAL			
Suburb	Road	Location	Detail
Hawthorndene	Turners Ave	97 Turners Ave Headwall	Replace Cracked Headwall
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Daw Park	Goodwood Rd / Aver Ave Stage 1	Sturt SMP output - Upgrade system to prevent Goodwood Rd flooding	
BUS SHELTERS - RENEWAL			
Suburb	Road	Location	
Eden Hills	Shepherds Hill Rd	Stop 30A - Shepherds Hill Rd - Westbound	
OPEN SPACE RENEWAL - ENVIRONMENTAL AND WASTE			
Suburb	Location	Project details	
Various	Various	Various irrigation improvements	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
St Marys	Donald St Reserve	Fencing and park furniture renewal	
St Marys	Denis St Reserve	Renewal of fencing	
Bellevue Heights	Manson Reserve	Irrigation system renewal	
Hawthorn	Delwood Reserve	Irrigation System Renewal	
Pasadena	Naomi Reserve	Irrigation System Renewal	
Kingswood	Balham Reserve	Irrigation System Renewal	
Various	Various	Various Bin Renewals	
Melrose Park	Depot	Depot bore renewal	
OPEN SPACE RENEWAL - FENCES			
Suburb	Location	Project details	
Various	Various	Shared fence 50/50 contribution	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Clapham	Haddington Reserve	Table & Benches Renewal	

Clarence Gardens	Nieass Reserve	Drinking Fountain	
OPEN SPACE RENEWAL - MISCELLANEOUS			
Suburb	Location	Project details	
Various	Various	Signs - Soldiers Memorial Gardens, Kent Road Reserve, Randell Park, Woodlake Drive Reserve, Avenue Road Reserve	
OPEN SPACE RENEWAL - PLAYGROUNDS			
Suburb	Location	Project details	
Melrose Park	Rozelle Reserve	Rozelle Reserve Playground	
Various	Various	Minor replacement of units - Various playgrounds	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Various	Various	Future Designs	
OPEN SPACE RENEWAL - SPORT & RECREATION			
Suburb	Location	Project details	
Pasadena	Naomi Tce Tennis Courts	Court resurfacing	
Colonel Light Gardens	Reade Park Bowling Club	Lighting	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Colonel Light Gardens	Mortlock Park	Lighting Renewal	
Colonel Light Gardens	Mortlock Park	Renewal of Power Board	
Colonel Light Gardens	Reade Park	Renewal of lighting	
Pasadena	Pasadena Reserve	Paved area beneath basketball ring	
Colonel Light Gardens	Hillview Reserve		

OPEN SPACE RENEWAL - STRUCTURES			
Suburb	Location	Project details	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Various	Various	Various design and consultation	
COMMUNITY BUILDINGS - RENEWAL			
Suburb	Location	Project details	
Westbourne Park	Richmond Road Memorial Hall	Toilet Renewal, Accessibility Works & Airconditioning	
Colonel Light Gardens	CLG Institute Hall	Toilet Renewal, Accessibility Works, Kitchen & Airconditioning	
Colonel Light Gardens	Reade Park Croquet Club	Toilet Renewal and Accessibility Works	
OPERATIONAL BUILDINGS - RENEWAL			
Building	Location	Project details	
Torrens Park	Civic Centre	Accessibility & Egress Works	
	BD - Project Management 2023/24		
SPORT & RECREATIONAL BUILDINGS - RENEWAL			
Suburb	Location	Project details	
Mitcham	Sturt Baseball Club	Accessible Toilet Installation	
Netherby	Netherby Tennis Club	Toilet Renewal and Accessibility Works	
Blackwood	Blackwood Bowling Club	Accessibility Works, Airconditioning, Paving, Verandah	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
Kingswood	Kingswood Tennis Club	Clubroom Redevelopment	
Cumberland Park	Cumberland United Football Club	Changeroom Bathroom/Toilet refurbishment, Accessible Toilet Renewal, Kitchen Grease Trap, Wall Linings	
Lower Mitcham	Denman Tennis Club	Toilet Renewal and Accessibility Works	

PLANT AND TRAILER REPLACEMENT - RENEWAL			
Major Plant - Renewal			
Fleet No.	Type	Plant Description	
D203	TRUCK	Hino Crew Chipper Truck	
D206	TRUCK	Isuzu FVR 1000 3-way tipper & crane	
D237	TRUCK	Hino 917 Medium W/Crane	
D238	TRUCK	Isuzu FRR600 Water Tanker	
D218	TANK	Isuzu FSR850 Water Tanker Garden Beds	
D901	RACV	Isuzu FVZ1400 & Compactor	
VM32	OTHER	Weidenman Terra Spike	
D311	MOW	John Deere ride-on mower 72"	
D312	MOW	John Deere ride-on mower 72"	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
D907	Street sweeper	Isuzu Street Sweeper FSR 850	
T015	Trailer	Single Axle Trailer Skidsteer	
MAJOR AND MINOR FLEET REPLACEMENT - RENEWAL			
Major Light Fleet - Renewal			
Fleet No.	Type	Vehicle Description	
D145	UTE	Ford Ranger Ute 3 years	
D169	UTE	Ford Ranger 2 years	
D186	UTE	Mitsubishi Triton ute 3 years	
Minor Light Fleet - Renewal			
Fleet No.	Type	Vehicle Description	
709	CAR	Nissan X-Trail 2 years	
711	CAR	Nissan X-Trail 2 years	
719	CAR	Subaru Outback 2 years	
D151	CAR	Mazda 6 Wagon 2 years	

VARIOUS	Sml Plant	Various Small Plant	
Projects not completed in 2022/2023- rebudgeted for 2023/2024			
727	CAR	Honda CRV 2 years	
484	VAN	VW Caddy	
D172	VAN	VW Caddy	
722	CAR	Pajero VR-X	
D147	UTE	Holden Colorado	
D152	UTE	Isuzu D-Max Ute	
D153	UTE	Isuzu D-max ute	
D154	UTE	Ford Ranger Ute	
D160	UTE	Ford Ranger Ute	
D163	UTE	Holden Colorado	
D178	UTE	Holden Colorado	
D166	UTE	Holden Colorado Ute	
D170	UTE	Ford Ranger Ute	
D176	VAN	VW Caddy van	
485	CAR	Mazda CX5 2 years	
705	CAR	Mitsubishi Pajero 2 years	
729	CAR	Mitsubishi Pajero 2 years	
D150	UTE	Ford Ranger 2 years	
708	CAR	Kia Sportage	
OFFICE FURNITURE & EQUIPMENT - RENEWAL			
Suburb	Location	Project details	
	Various	Office Furn & Equip 23-24	
	Community facilities	Office Furn & Equip 23-24	
INFORMATION & TECHNOLOGY - RENEWAL			

Information Systems			
Suburb	Location	Project details	
		LAN Upgrade	
		Laptops	
		Mobile Phones	
		Various Small projects	
		IT - Project Management 2023/24	

Appendix 3: Rating Policy 2023/24

1. PREAMBLE

Council's powers to raise rates are found in Chapter 10 of the *Local Government Act 1999* ("the Act"). The Act provides the framework within which the Council must operate, but also leaves room for the Council to make a range of policy choices. Council is required to comply with the requirements of the Act and in particular Section 123.

Rates are not fees for services. They constitute a system of taxation for Local Government purposes; Local Government functions are defined broadly in the Act. All systems of taxation try to balance various principles of taxation.

In addition to rates, Council also raises some revenue through:

- Statutory Charges;
- Optional user charges (eg hire of community facilities);
- Expiation fees (eg for parking infringements);
- Grants, subsidies and contributions; and
- Investment Income;

2. PURPOSE

To set out Council's rating structure and policy for the financial year and the principles used by Council in determining the rating policy for the 2023/2024 financial year.

3. SCOPE

All land within the Council area, except for land specifically exempt (eg Crown Land, Council occupied land and other limited categories as set out at Section 147 of the Act) is rateable.

4. DEFINITIONS

This Policy represents the Council's commitment to balancing the five main principles of taxation:

- (i) Capacity to pay: This principle suggests that a person who has less capacity to pay should pay less and that persons of similar means should pay similar amounts.
- (ii) Benefits received (ie services provided, or resources consumed): Reliance on this principle suggests that (all other things being equal) a person who receives more benefits should pay a higher share of tax.

This is not to suggest that the *benefit* must be equivalent to the tax paid. The tax paid by an individual is not a 'fee for service'. To some extent, every action of Council affects the amenity of life of individual taxpayers; however, the totality of services provided by Council act to maintain and enhance the value of all properties in the Council area.

- (iii) Administrative simplicity: This principle refers to the costs involved in applying and collecting the tax and how difficult it is to avoid.
- (iv) Economic efficiency: This refers to whether or not the tax distorts economic behaviour.
- (v) Policy consistency: This principle is that taxes should be internally consistent and based on transparent, predictable rules that are understandable and acceptable to taxpayers.

5. PRINCIPLES

To ensure the fair and equitable assessment and collection of Council rates from ratepayers.

6. POLICY STATEMENT

In determining its rating structure Council has taken into account the impact on Council's Strategic Management Plans, Annual Business Plan and Long-Term Financial Plan and:

- the competing demands of community priorities identified through the consultation process, (ie the imperative of maintaining existing infrastructure);
- its role as custodian of significant community assets held and managed on behalf of the local community and future generations;
- the need for significant capital works to replace and upgrade infrastructure assets;
- the obligation to operate as effectively and efficiently as possible;
- the need to reassess the use and viability of community facilities; and
- the impact of rates on all sectors of the community (householders and businesses) based on factors, such as:
 - the broad principle that the rate in the dollar should be the same for all properties, except where there is either a different level of services

available to ratepayers, or some other circumstance exists which warrants variation from the broad principle. Council has addressed this through the application of differential rates on commercial, industrial and vacant land uses – refer to the section entitled “Differential Rates”;

- the fact that community surveys undertaken over the last 10 years show a clear preference that service levels not be reduced in order to contain rate increases; and
- that while Council is committed to minimising rate increases, its priority is striking a rate which maintains community assets and existing services in an equal or better condition.

6.1 Valuation

Method of Valuation

Council may adopt one of two valuation methodologies to value land in its area. They are:

- Capital Value: the value of the land and all improvements on the land.
- Annual Value: valuation of the rental potential of the property.

The Council has decided to continue to use capital value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers, on the following basis:

- the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value; and
- the distribution of property values throughout the Council area is such that few residential ratepayers will pay an increase significantly greater than the increase in average rates.

Adoption of Valuations

Council has adopted the rate in the dollar based on valuations made by the Valuer-General as provided to Council on Sunday, 25 June 2023. If a ratepayer is dissatisfied with the valuation made by the Valuer-General, the ratepayer may object to the Valuer-General in writing, within 60 days of receiving the notice of the valuation, explaining the basis for the objection, provided they have not:

- (a) previously received a notice of this valuation under the Act, in which case the objection period is 60 days from the receipt of the first notice; or
- (b) previously had an objection to the valuation considered by the Valuer-General.

It is to be noted, however, that regardless of the 60 day limitation period for lodging an objection to the valuation, the Valuer-General may, for good reason, determine to accept an objection lodged outside this time period.

The address of the Office of the Valuer-General is:

State Valuation Office
GPO Box 1354
ADELAIDE SA 5001
Email: OVGObjections@sa.gov.au
Phone: 1300 653 345

Please note that Council has no role in this process. It is also important to note that the lodgement of an objection does not change the due date for the payment of rates.

Notional Values

Certain properties may be eligible for a notional value under the Valuation of Land Act 1971 where the property is the principal place of residence of a ratepayer. This can relate to certain primary production land or where there is State heritage recognition. A notional value is generally less than the capital value and this will result in reduced rates, unless the minimum amount payable by way of general rates

already applies. Application for a notional value must be made to the State Valuation Office.

6.2 Council's Revenue Raising Powers

All land within the Council area, except for land specifically exempt (e.g. Crown land, Council occupied land and other land prescribed in the Act (Section 147)), is rateable. The Act provides for the Council to raise revenue for the broad purposes of the Council through a general rate, which applies to all rateable properties, or through differential general rates, which apply to classes of properties.

In addition, Council can raise separate rates for specific areas of the Council. It can also raise service rates or charges for specific services. Council also raises revenue through fees and charges that are set in consideration of the cost of the service provided and any equity issues.

The list of applicable fees and charges is available at the City of Mitcham offices, the Mitcham Library and the Blackwood Library.

Land Against Which Rates May Be Assessed

Rates are assessed as follows:

- against any piece or section of land subject to separate ownership or occupation;
- against all land subject to separate occupation (eg tenancy apportionments in a shopping centre or units) will be subject to a separate assessment;
- against any aggregation of contiguous land subject to the same ownership or occupation; and / or
- against all contiguous land (ie a house with an adjoining allotment used as part of the residential property or two shops being used as one) will be assessed as being contiguous and therefore will not attract a minimum rate.

Council relies on information from the Valuer-General for this process.

6.3 Differential Rates

The Act allows the Council to 'differentiate' rates based on the use of land, the locality of land, the use and locality of the land combined or on some other basis determined by Council. The City of Mitcham applies different rates on the basis of land use.

Additionally, Council has reviewed the differential rates to apply for 2023/24 and is proposing that the rate increase applicable to commercial/industrial properties remains consistent with the general rate at 8.9%. Capping provisions of 12.5% apply to all eligible properties.

The following differential general rates will apply for 2023/24:

- 0.22111 cents in the dollar on the capital value of rateable land of Residential, Primary Production and Other land uses.
- 0.523478 cents in the dollar on the capital value of rateable land in Commercial – Shop, Commercial – Office, Commercial – Other, Industry – Light, Industry – Other and Vacant Land land uses.

Land use, as determined in the *Local Government (General) Regulations 2013* under the Act is used as the factor to apply differential rates. Land that has been identified (coded) by the Valuer-General as vacant land, and is contiguous to a residential dwelling, will be rated at the general rate applied to residential properties if it is owned by the same owner and occupied by the same occupier. Vacant land that is contiguous to a non-residential property will be rated according to the predominant use of the whole of the land.

If ratepayers believe that a particular property has been incorrectly classified as to its land use, then they may object (to Council) to that land use within 60 days of being notified. A ratepayer may discuss the matter with a Rates Officer on 1300 133 466 in the first instance. Council will provide, on request, a copy of Section 156 of the Act, which sets out the rights and obligations of ratepayers in respect of objections to a land use classification.

Objections to Council's decision may be lodged with the Chief Executive Officer, City of Mitcham, PO Box 21, Mitcham Shopping Centre, Torrens

Park, SA 5062, or emailed to mitcham@mitchamcouncil.sa.gov.au. The objection must be made within 60 days of receiving notice of the land use classification and must set out the basis for the objection and details of the land use classification that (in the opinion of the ratepayer) should be attributed to that property.

Council also may, for good reason, accept an objection to a land use attribution outside of the 60 day period.

Council will make a decision on the objection as it sees fit and will then notify the ratepayer.

A ratepayer also has the right to appeal against Council's decision to the Land and Valuation Court. It is important to note that the lodgement of an objection does not change the due date for payment of rates.

6.4 Minimum Rate

Section 158 of the Act provides that the Councils may fix a minimum amount payable by way of rates (a minimum rate).

Council believes that the adoption of a minimum rate recognises that each rateable property within the Council area benefits from a minimal level of service and should therefore make a minimum level of contribution.

The minimum rate is levied against the whole of an allotment (including land under a separate lease or licence) and only one minimum rate is levied against two or more pieces of adjoining land owned by the same owner and occupied by the same occupier. The reasons for imposing a minimum rate are that Council considers it appropriate that all rateable properties make a contribution to:

- the cost of administering the Council's activities; and
- the cost of creating and maintaining the physical infrastructure that supports and underpins the value of each property.

Council has adopted a policy of setting its minimum rate at a level not exceeding 65% of the average rate of all rateable properties. The minimum rate for 2023/24 has been set at \$1,275.00. With an average

rate of all rateable properties for 2023/24 of \$2, 292 the minimum rate represents 56% of the average rate of all rateable properties. The minimum rate will affect 15% of rateable properties, which is within the legislated limit of 35%.

6.5 State Government Landscape Levy

The Council is in the Green Adelaide Landscape Management Region and is required under the *Landscape South Australia Act 2019* to fund the operations of the Green Adelaide Board. For 2022/23 the Board has advised Council that the amount of \$2,051,623 is required to be collected from ratepayers.

The Council will do so by imposing a separate rate of 0.007635 cents in the dollar against all rateable properties in the Council area. Council is operating as a revenue collector for the Green Adelaide Landscape Board in this regard and does not retain this revenue.

6.6 Business Impact Statement

Council considers the impact of rates on all businesses in the Council area. In doing so, Council considers and assesses the following matters:

- the demand made on Council services by commercial and industrial users as a proportion of rate revenue;
- Council's Strategic Management Plan and those priorities relating to business development mentioned above;
- specific Council projects for the coming year that will solely or principally benefit businesses;
- preference for local suppliers where price, quality and service provision are comparable to suppliers outside the Council area;
- changes in the valuation of commercial and industrial properties in comparison to residential properties.

6.7 Rebates, Capping and Remissions

The Act requires Council to rebate rates payable on specific uses of land. Further information is set out in Attachment 3 to this Policy.

Rate Capping

Rate Capping provides relief against what would otherwise amount to a substantial change in rates payable from one year to the next, due to rapid changes in valuation or changes in Council policy. A rate capping rebate will be applied to all properties under Section 166(1) (l) of the Act. The rate capping rebate will be applied either by Council of its own initiative, where the Council is in possession of sufficient information to determine entitlement to the rebate, or otherwise on application to Council.

A rebate will be granted, subject to the eligibility criteria below, such that the increase in rates payable in any one year is limited to a maximum of 12.5%. Rate capping rebates will not be subject to a formal application and will be deducted from the first rate notice. If ratepayers believe they are eligible for a rate capping rebate and it has not been automatically granted, an application can be made by 31 December 2023 for the 2023/24 financial year.

The rate capping rebate will not apply, and therefore the full rates amount will be payable, where:

- any such increase in general rates is due or partly due to an increase in valuation of the land in the assessment because of significant capital improvements on the property (development) worth more than \$25,000;
- any such increase in general rates is due or partly due to a change in land use for the land in the assessment between that declared for the 2022/23 financial year and that declared for the prior financial year;
- the ownership of the rateable property has changed since 1 July 2022.

The Capping Rebate will not apply where a Mandatory or Discretionary rebate has already been applied.

Rate capping for residential properties (subject to certain criteria) recognises that in some circumstances residents have no control over

increases in property valuations. Where a significant valuation increase is as a result of market forces and not as a result of purchasing the property, the rates levied as a result of that valuation increases should be capped at a level that minimises the impact to a reasonable level.

For Vacant Land, the rate capping rebate will not apply and, therefore, the full rates amount will be payable, where the Vacant Land has not been rated previously, (ie new land division).

The rate capping rebate will be calculated based on the amount of general rates payable in 2022/23 (inclusive of any capping) and will exclude the Landscape Levy and any Separate rates applicable.

The rate capping strategy addresses the following objectives:

- Improves equity in rate distribution across the community
- Prevents inequitable shifts in rate responsibility
- Minimises the impact of property valuation movements
- Ranks highly against the principles of taxation.

The rate capping rebate will be applied automatically to properties that can be readily identified as being eligible. Where this rebate is not applied automatically, ratepayers who consider they could be eligible for the rate capping rebate may lodge an application form, which will be assessed against the eligibility criteria. Council rebates or remissions are not included in the capping calculation process. The application must be lodged by 31 December 2023.

Vacant Land Rebate (Discretionary Rebate)

Council has agreed to apply a rebate on Vacant Land, where the land use has changed in any given financial year from Residential land use to Vacant Land. The rebate will apply within the first 12 months to the residential rate in the dollar adopted for properties that become vacant land and will be applied either by Council of its own initiative, where the Council is in possession of sufficient information to determine entitlement to the rebate, or otherwise on application to Council.

Under Section 166 (1) (a) of the Act, and for the purpose of securing the proper development of the area, a discretionary rebate of general rates for the 2023/24 financial year will be granted in respect of an Assessment attributed as vacant land where:

- The Land Use is noted as Residential or Primary Production by the Valuer- General in the preceding year following a subdivision/development and the Council attributed the land use as Residential or Primary Production.
- The actual use of the land has changed to Vacant Land and the Valuer-General has determined a Vacant Land use code to the land in the following year and the Council has also attributed a rate in the dollar for Vacant Land.
- The principal rate-payer applies in writing prior to 31 December 2023 for a rebate the current year, confirming that the property will be their principal place of residence on completion of any development. The Council may consider any application received after 31 December 2023 for the 2023/24 financial year, but reserves its right to refuse to consider applications received after this date.
- The rebate will only apply for a maximum period of 12 months in the (same) financial year.
- The property will be re-assessed the following financial year - If the use of the land is still classified as Vacant Land by the Valuer-General and the Council also attributes this land use, then the rate in the dollar for Vacant Land will apply.
- Refer to the Residential Construction Rebate beyond the first 12 months.

Residential Construction on Vacant Land (Discretionary Rebate)

Under Section 166 (1) (a) of the Act, and for the purpose of securing the proper development of the area, a discretionary rebate of general rates for the 2023/24 financial year will be granted in respect of an Assessment classed as vacant land where the:

- Principal Ratepayer of the Assessment applies to the council, in writing, for the rebate prior to 30 June 2024;

- Foundations or slab have been laid on the property by 30 June 2024, proof of the date the footings were laid must accompany the application;
- Principal Ratepayer has confirmed, in writing, that the property will be their principal place of residence upon completion.

Land which has been subdivided in the current or preceding financial year will not be eligible for the rebate.

The amount of the rebate will be based on:

- The difference between the general rate in the dollar applicable to Vacant land, and the general rate in the dollar applicable to Residential land; and
- The number of days remaining between 1 July 2023 and 30 June 2024 from the date footings are poured for a residence on the land. The rebate will not fall below the Minimum Rate.

Community Services Rebate for Scout and Guide Halls

Under Section 166 (1)(j) rateable properties with a land use classification as Boy Scout Hall or Girl Guide Hall would be considered by Council to be providing a benefit or service to the local community and will be rebated at 100%.

Remission of Rates

Section 182 of the Act permits Council, on the written application of a ratepayer, to partially or wholly remit rates and charges, fines and interest or to postpone rates on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he/she is invited to contact the Senior Rating Services Officer on 1300 133 466 to discuss the matter. Such enquiries are treated confidentially by the Council.

Flexible Rate Payments Scheme

Any ratepayer who may, or is likely to experience difficulty in meeting the standard payment arrangements of Council, is invited to contact a Rating Services Officer to discuss alternative payment arrangements. Late payment fines and interest may apply. All such enquires will be treated confidentially by Council.

Rate Deferral Scheme

Section 182(1)(a) and (2) of the Act provides for the postponement of rates if Council is satisfied that the payment of these rates would cause hardship.

Council may, on written application and subject to a ratepayer substantiating the hardship to the satisfaction of Council, consider granting a postponement of payment of rates in respect of an assessment on the condition that a ratepayer agrees to pay interest on the amount affected by the postponement at the "prescribed percentage" as defined in the Act and that the ratepayer also satisfies the following criteria:

- a) the property is the principal place of residence of the ratepayer and is the only property owned by the ratepayer; and
- b) the property has been owned by the ratepayer:
 - i. for a minimum of 10 years; or
 - ii. for a minimum of five years with an immediately previous continuous ownership within the City of Mitcham of five years as the principal place of residence; and
- c) the ratepayer is able to satisfy one of the following:
 - i. produce a Pension Card from Centrelink; or
 - ii. produce a Pension Card from Veteran Affairs; or
 - iii. produce a TPI Pension Card from Veteran Affairs; or
 - iv. can demonstrate to Council that he/she is a self-funded retiree and is earning less than \$25,000 per annum.

Postponement of Rates Scheme for State Seniors Card Holders

Section 182A of the Act provides for postponement of rates on the principal place of residence by seniors who meet the eligibility criteria, make application and hold a current Seniors Card. The amount which can be postponed is any amount greater than \$500 (\$125 per quarter). In accordance with Section 182A (12) of the Act, interest will accrue on the postponed balances at a rate which is 1% above the cash advance debenture rate. The accrued debt is payable on the disposal or sale of the property. Further information is set out in Attachments 1 and 2 to this policy.

6.8 Payment of Rates

Frequency of Payment of Rates

Council rates are due quarterly on:

- 15 September 2023,
- 15 December 2023,
- 15 March 2024, and
- 15 June 2024.

Council offers a discount of 1%, off the amount of general rates (excluding State Landscape Levy), for the payment of the full year's rates by 15th of September 2023.

Electronic Rate Notices

Rate Notices can be received through email or through your financial institution.

To receive notices by Electronic Mail (Email) please sign up by going to mitchamcouncil.enotices.com.au and enter your email address and the unique code shown on your latest rates notice.

Rate Notices can be received electronically through your financial institution by registering for BPAY View. There is no obligation to pay through BPAY. Ratepayers should contact their bank for further information.

A paper bill will not be issued once rate-payers have signed up to one of these services.

Methods of Paying Rates

Direct debit

Payment can be debited from a nominated bank account on the due date of rates or the following banking business day. This will only be for the normal annual or quarterly amounts (as selected on your Direct Debit Request Form) and any arrears will need to be brought up to date via an alternate payment method prior to the quarterly debit date.

BPAY

Payment may be made by phone or the internet through a bank, Credit Union or Building Society. A financial institution must be contacted to make this payment from cheque, savings or credit card accounts.

Australia Post

Payment may be made at any Australia Post Office with a "One Stop Bill Pay" service. Ratepayers should present the notice at the Post Office.

Centrepay

Centrepay is a direct bill paying service offered to customers receiving payments from Centrelink. The rate payment is deducted from the ratepayer's Centrelink payment before it goes into their bank. The minimum payment amount is \$10 per fortnight. Ratepayers should call Centrelink on their normal payment number or register online. Forms are also available from Council.

Telephone

Payment may be made by calling 1300 303 201 for an Interactive Voice Response (IVR) Service. This payment option is by credit card only.

Internet

Payment may be made via the internet by accessing Council's website at www.mitchamcouncil.sa.gov.au, selecting "Pay my rates" on the home screen and following the prompts. This payment option is by credit card only.

Mail

By Cheque only, made payable to: City of Mitcham and marked 'Not Negotiable'. Ratepayers should attach the tear off slip and send to:

City of Mitcham
PO Box 21
Mitcham Shopping Centre
TORRENS PARK SA 5062

Receipts will not be issued unless requested.

In Person

Ratepayers should present the rate notice at the Customer Service Centre:

City of Mitcham
131 Belair Road
TORRENS PARK SA 5062

EFTPOS and credit card facilities are available at the Council Office. Debit Cards, Visa and MasterCard may be used, however, no cash out facility is available.

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard payment arrangements is invited to contact Rating Services to discuss alternative payment arrangements. Such enquiries are treated confidentially by Council.

Late Payment of Rates

The Act provides that the Council imposes a penalty of a 2% fine on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged a prescribed interest rate, set each year according to the below formula in the Act for each month the rates remain unpaid.

prescribed rate is an amount calculated as follows:

$$P = \frac{CADR + 1\%}{12}$$

where—

P is the prescribed rate

CADR is the cash advance debenture rate for any relevant financial year;

The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time and enables the Council to recover the administrative cost of following up unpaid rates and any interest payable because the rates have not been received.

Council allows a further three working days following the due date for payment as a grace period. Fines are payable under the Act but Council will remit this amount if payment is received within the three days grace period. Thereafter, fines for late payment are fully imposed.

Council is prepared to remit penalties for late payment of rates where ratepayers can demonstrate hardship. Applications to remit penalties must be in writing.

Council issues a final notice for payment of rates when rates are overdue (i.e. unpaid) by the due date. Should rates remain unpaid more than 21 days after the issue of the final notice, then Council refers the debt to a debt collection agency. The debt collection agency charges collection fees recoverable from the ratepayer.

When Council receives a payment in respect of overdue rates, the Council applies the money received as follows:

- first – to satisfy any costs awarded in connection with court proceedings (which may include legal fees);
- second – to satisfy any interest costs;
- third – in payment of any fines imposed; and
- fourth – in payment of rates, in chronological order (starting with the oldest account first).

Sale of Land for Non-Payment of Rates

The Act provides that the Council may sell any property where the rates have been in arrears for three years or more. Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts, and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

Overpayment of Rates

Council is required, pursuant to provisions in the Act to refund balances that are in credit as a result of an overpayment of rates. In some instances interest may be calculated on these credit balances.

Council will not refund amounts less than \$20 due to the administrative costs associated with processing refunds. In these instances the credit balance will be applied against the next instalment of rates. If a request for refund is sought based on grounds of hardship, the refund will be made irrespective of the minimum (\$20) balance requirement.

6.9 Changes to Assessment Records

All changes to the postal address of a ratepayer/owner and changes of ownership of a property must be notified promptly to Council in writing.

6.10 Application of the Policy

Where a ratepayer believes that Council has failed to properly apply this Policy it should raise the matter with the Council. In the first instance the ratepayer should contact the Senior Rating Services Officer on 1300 133 466 to discuss the matter. If, after this initial contact, a ratepayer is still dissatisfied they should write to Mr Matthew Pears, Chief Executive Officer, City of Mitcham, PO Box 21, Mitcham Shopping Centre, Torrens Park SA 5062.

6.11 Applications for Review of the Financial Impact of the Declaration of Rates

In accord with Section 270 of the Act ratepayers may seek a review of the impact of Council's declaration of rates. In accord with Council's *'Internal Review of a Council Decision Policy'*, if Council receives an application for a review of a decision concerning the financial impact of Council rates, these will be dealt with as a matter of priority. Where circumstances warrant, Council may consider financial relief or the granting of concessions in line with the provisions of Section 166 of the Act.

An application for review must be in writing and set out the reasons for applying for the review. Although Council can be expected to have information and material relevant to the matter under review, an application for review may also include new, relevant information or evidence to support the application.

All applications for a review of a decision concerning the financial impact of the declaration of Council rates should be titled "Internal Review

Request on the Financial Impact of the Declaration of Rates" and submitted to:

Senior Rates Officer
City of Mitcham
PO Box 21
Mitcham Shopping Centre
TORRENS PARK SA 5062

Or emailed to: mitcham@mitchamcouncil.sa.gov.au

6.12 Disclaimer

A rate cannot be challenged on the basis of non-compliance with this Policy and must be paid in accordance with the required payment provisions.

7. APPENDIX

Appendix 7.1 – Postponement of Rates Scheme - for State Seniors Card Holders

Appendix 7.2 – Application for Postponement of rates for seniors

Appendix 7.3 – Rate Rebates

Appendix 3.1: Postponement of Rates Scheme for State Seniors Card Holders

Information Sheet (LGA 32018)

Over the past several years significant and, in some areas, uneven movement in property values has caused a substantial redistribution of council rates amongst ratepayers within some council areas. In response, councils have implemented flexible payment arrangements and where appropriate rate capping measures. However some seniors, many of whom are pensioners, have found it difficult to pay their council rates. Even though they own property and are “asset rich”, their low income means they are “cash poor”.

The Act (as amended) provides the option for State Seniors Card Holders to apply to postpone on a long-term basis part of their council rates. The deferred amount is subject to a monthly interest charge, with the accrued debt being payable on the disposal or sale of the property. However, the debt may be paid earlier at the ratepayer's discretion.

Who is eligible to apply for postponement of rates?

A ratepayer who holds or is in the process of applying for a State Seniors Card may apply for postponement of a portion of the council rates payable on property they own or are buying if it is their principal place of residence (that, is the place lived in most of the time) and if no other person other than their spouse has an interest as owner of the property.

How much equity do I need to have in the property?

If you have a current mortgage over the property, which was registered prior to 25 January 2007, you are required to have at least 50% equity in your property. If you currently have any mortgages or encumbrances on the property registered before that date you will need to obtain a statement from your financial institution, which indicates the maximum credit limit secured by the mortgage to include with this application form.

If you have a mortgage that was registered after 25 January 2007 there is no restriction on the level of equity held.

How much of the total rates can be postponed?

At least \$500 of the total council rates bill must be paid, but an application can be made for any amount in excess of \$500 to be postponed. You may pay the amount due in four quarterly instalments in the same way that the total amount of annual rates are payable. An example follows.

Total rates amount	\$1,500.00
Minimum amount payable	\$ 500.00
Amount of rates postponed	\$1,000.00

What is the interest rate?

Interest is calculated and compounded monthly on the postponed rate debt. The interest rate is prescribed in the Act and is set annually on 1 July, and may vary from year-to-year. By way of example, during the 2022/23 rating period the charge would be based on an interest rate of 3.8% per annum.

A simple example of how the charge is applied.

Mr and Mrs Senior's total council rates amount for the rating period is \$1,500.00. That means they will pay \$500.00 and postpone the remaining balance of \$1,000.00.

Mr and Mrs Senior then pay the \$500.00 over four quarterly instalments.

The total charge on the \$1,000.00 rates postponed for the rating period will be 3.8% per annum or 0.3166% monthly (that is, 3.8% divided by 12). Interest will be compounded on a monthly basis, included any subsequent year's outstanding rates, until all outstanding rates have been paid in full.

You can talk to the Rating Officer at Council for an explanation of how your quarterly payments and monthly charge would be calculated on the amount of rates you wish to postpone, and the exact amount of charges that would apply.

How do I keep track of what I owe to Council in postponed rates?

You will receive a statement with each rates notice which sets out:

- the amount of postponed rates;
- the interest accrued; and
- advice of your ongoing entitlement to postpone future rates, or to pay off the debt at any time prior to the disposal or sale of the property.

The statement may be in the form of a separate notice or may be included on your quarterly rates notice.

You may also talk to the Council's Rating Officer at any time if you have any queries or want additional information.

Can payment of Council rates be postponed year after year?

Payment of your council rates may be postponed for one year only, or for any number of future years. Postponement of your council rates will continue automatically in each subsequent year after your initial application is approved, until either the property is sold or disposed of, you no longer meet the eligibility criteria for postponement, or you advise Council that you do not want to continue with the arrangement to postpone rates.

Council may issue an annual declaration form with the annual rates notice to check you are still eligible and that you wish to continue to postpone future rates.

You may choose to pay off all or any portion of the postponed rates debt at any time if your financial circumstances change.

How does my eligibility change, and what do I need to do then?

Your eligibility changes if you move out of your home, or are no longer entitled to have a State Seniors Card.

When your eligibility changes you must inform the Council in writing within six months. In these circumstances you are no longer entitled to postpone future rates. However, the postponed amount and accrued interest is not payable until the date of disposal of the property.

The agent or broker who is organising the sale, disposal and settlement of your property will ask you to sign a form, which advises of the requirement to, and authorises payment of all outstanding Council rate charges at the time of settlement.

Is there anything else I need to know?

The rates debt and interest accrued will decrease the value of your equity in the property at the time of disposal or sale.

Seniors are encouraged to seek independent financial advice prior to making the decision to postpone rates. You may also like to discuss the option with a family member, beneficiaries or another person you trust.

Remember, you can choose to pay off the postponed rates debt and accrued interest at any time if your financial circumstances change.

How do I apply for postponement of rates?

You will be required to complete an application form to enable Council to assess your application and to verify your eligibility.

Please contact the Senior Rating Officer at the Council office to arrange a convenient time and place to discuss your application and lodge your application form. This will provide an opportunity for you to obtain more information about the Postponement of Rates Scheme, the conditions that will apply, and for any questions or concerns you might wish to discuss.

Appendix 3.2 - Application Form: Postponement of Rates Scheme for State Seniors Card Holders

Ratepayers who hold a State Seniors Card are now able to apply to Council to postpone payment of council rates on their principal place of residence. This application form will enable Council to assess your eligibility to postpone the payment of your rates. Please also refer to the explanatory notes overleaf.

Please contact the Council office to arrange a convenient time and place to discuss your application and lodge your application form.

Applicant's Name: (if different to the Contact Name)	
Contact Name: (if different to the Applicant Name)	
Telephone:	
Appointment – Date and Time:	
Place:	
Name of State Seniors Card Holder:	
State Seniors Card Number:	
Property Address for Postponement of Rates:	
Postal Address:	
Telephone:	
<p>Are there currently mortgages over the property registered prior to 25 January 2007? (Please tick ✓ the relevant box below).</p> <p><input type="checkbox"/> Yes</p> <p>If yes, please attach a statement from the financial institution indicating the maximum credit limited secured by the mortgage.</p> <p><input type="checkbox"/> No</p> <p>If no, please attach a copy of the Certificate of Title.</p>	

Declaration

It is an offence for a person or body to make a false or misleading statement or representation in an application or to provide false or misleading information or evidence in support of an application made (or purporting to be made) under the Act.

Please complete the declaration below to affirm that the information provided on the application is correct.

- I declare that the above property is the principal place of residence of the State Seniors Card Holder and/or spouse (that is, the property lived in most of the time).
- I declare that I am either the State Seniors Card Holder or his/her spouse.
- I declare that no person other than the State Seniors Card Holder and/or his/her spouse has an interest as an owner in the property.
- I declare that I have been informed and understand the conditions which apply to the postponement of rates scheme.
- I declare that the information I have provided on this application form, to the best of my knowledge, is true and correct.

Owner / Applicant's Name:	
Signature:	
Date:	
Witness Name (optional):	
Signature:	
Date:	

Explanatory Notes

- You are eligible for postponement of rates if:
 - You are a State Seniors Card Holder (or have applied for the card); and
 - The property is your principal place of residence (where you live most of the time); and
 - No other person, other than your spouse, has an interest as an owner of the property.
- If you have a current mortgage over the property, which was registered prior to 25 January 2007, you are required to have at least 50% equity in your property. If you currently have any mortgages or encumbrances on the property registered before that date you will need to obtain a statement from your financial institution, which indicates the maximum credit limit secured by the mortgage to include with this application form.
- A minimum amount of \$500 of the annual rates must be paid.
- The interest rate which will apply to the amount of rates postponed is prescribed in the *Local Government Act 1999* (as amended) Section 182A(12). Interest will be charged and compounded monthly on the total amount postponed, until the debt is paid.

- The accrued debt including interest is payable at the time of disposal or sale of the property. However, you have the discretion to pay all or any part of the debt at an earlier time.
- You must inform Council in writing within six months if your eligibility changes. For example, if you move out of your home or are no longer entitled to have a State Seniors Card.
Note: A \$5,000 maximum penalty applies for failure to inform Council in writing within six months of the change in eligibility [Local Government Act 1999 Section 182A(8)].
- Council will provide information about the postponed rates debt, and the interest accrued with future rate notices.
Note: It is unlawful to make a false or misleading statement in your application. A \$10,000 maximum penalty applies [Local Government Act 1999 Section 182A(9)].

Assessment of Your Application

Your application will be assessed and if approved, arrangements for the postponement of a portion of your council rates will be confirmed in writing to you and all owner/s of the property. If your application is denied, you will be advised in writing of the reasons for the denial. In this event, you will have the right to ask for a review of Council's decision.

Appendix 3.3 - Rate Rebates

Council is required to rebate rates on specific land. This policy will assist Council as a decision making function and is intended to provide guidance to the community as to the matters that Council will take into account in deciding an application for a rebate.

Specific provisions are made for land used for health services, community services, religious purposes, public cemeteries, the Royal Zoological Society and educational institutions.

The policy also sets out the type of land use for which Council must grant a mandatory rebate of rates and the percentage amount applicable, and those types of land use where Council has the ability to grant a discretionary rebate of rates. Rebates will only be available when the applicant satisfies the requirements under both the Act and, where appropriate, the requirements of this policy.

Note: It is unlawful to make a false or misleading statement in your application. A \$5,000 maximum penalty applies [Local Government Act 1999 Section 159 (2)]

Mandatory Rebates

Mandatory rate rebates will be granted by Council at the prescribed rate in accordance with Sections 159 to 165 of Act.

- S160: Health Services 100% Rebate
- S161: Community Services 75% Rebate (this section now applied to Housing Associations and Cooperatives)
- S162: Religious Purposes 100% Rebate
- S163: Public Cemeteries 100% Rebate
- S164: Royal Zoological Society of SA 100% Rebate
- S165: Educational Purposes 75% Rebate

Where Council is satisfied from its own records, or from other sources, that a person or body meets the necessary criteria for a mandatory rate rebate, Council will grant the rebate accordingly.

Where Council is not satisfied it will require the person or body to lodge an application in accordance with this policy.

Where a person or body is entitled to a mandatory rate rebate of 75% only, Council may increase the rebate up to a further 25%.

Council may grant this further 25% rebate upon application.

Discretionary Rebates

Council may apply discretionary rebates under Section 166 of the Act.

Council currently provides discretionary rebates for Council owned land that is leased or licensed by sporting bodies and various community organisations.

Council may also provide a discretionary rebate to community service organisations that occupy land that would otherwise be exempt or non-rateable.

Eligibility for a rebate is based on the provision of evidence, to Council's satisfaction, that significant community service has been, and continues to be provided to the community by that organisation.

Applications for a discretionary rebate by community services organisations under Section 161 of the Act must be in writing and require the following information and documentation to be provided:

- A Statutory Declaration signed by an officer of the organisation, who has the appropriate delegated authority, attesting to eligibility under the Act. Council has Statutory Declarations prepared in a specific format and these must be used when applying for a rebate. These forms will be supplied upon application to Council's Senior Officer – Rating Services on 1300 133 466.
- A copy of the organisation's Constitution.
- A set of financial statements or documentation that confirms the applicant provides community services without charge or for a charge that is below the cost to the body of providing the services – eg an auditor's letter of confirmation.
- Any other documentation applicable to support the application.

Council, having addressed issues of equity arising from circumstances where ratepayers claim to provide or maintain infrastructure that might otherwise be provided or maintained by the Council, has decided there will be no adjustment to the rates payable unless exceptional circumstances can be demonstrated.

In this context, infrastructure provided by retirement villages for the use of their residents upon the land owned and/or occupied by the villages will, therefore, generally not be eligible for a rebate of rates.

Council will advise an applicant for a rebate of its determination of that application in due course, after receiving the application and receiving all information requested by the Council. The advice will state if the application has been granted, the amount of the rebate; or if the application has not been granted, the reasons why.

With regard to prescribed discretionary rate rebates Council will take into account, in accordance with Section 166(1a) of the Act, the following matters:

- The nature and extent of Council services provided in respect of the land for which the rebate is sought, in comparison to similar services provided elsewhere in the Council's area;
- The community need that is being met by activities carried out on the land for which the rebate is sought;
- The extent to which activities carried out on the land, for which the rebate is sought, provides assistance or relief to disadvantaged persons; and
- Such other matters as Council considers relevant.

Council may take into account other matters considered relevant by Council including, but not limited to, the following:

- Why there is a need for financial assistance through a rebate;
- The level of rebate (percentage and dollar amount) being sought and why it is appropriate;

- The extent of financial assistance, if any, being provided to the applicant and/or in respect of the land by Commonwealth or State agencies;
- Whether the applicant has made or intends to make applications to another Council;
- Whether, and if so to what extent, the applicant is or will be, providing a service within the Council area;
- Whether the applicant is a public sector body, a private not-for-profit body or a private for profit body;
- Whether there are any relevant historical considerations that may be relevant for all or any part of the current Council term;
- The desirability of granting a rebate for more than one year;
- Consideration of the full financial consequences of the rebate for Council;
- The time the application is received;
- The availability of any community grant to the person or body making the application;
- Whether the applicant is in receipt of a community grant; and
- Any other matters and policies of Council, which Council considers relevant.

Council may grant a rebate of rates on such conditions as Council thinks fit.

Council may, for proper cause, determine that an entitlement to a rebate of rates under the Act no longer applies.

The Chief Executive Officer has delegated authority from Council to assess all applications for rebates or remissions. The Chief Executive Officer advises Council of his assessment of each application and prepares an annual report of all applications.

Appendix 3.4: Statement on expected Rate Revenue

Statement on Expected Rate Revenue				
Expected Rates Revenue				
	2022/23 (as adopted)	2023/24 (estimated)	Change	Comments
General Rates Revenue				
General Rates (existing properties)		\$66,383,114 (a)		Rates are budgeted to increase by the general increase of 8.9% plus 0.2% from development
General Rates (new properties)		\$147,000 (b)		
General Rates (GROSS)	\$60,893,928	\$66,530,114 (c)		
Less: Mandatory Rebates	(\$784,427)	(\$922,189) (d)		
General Rates (NET)	\$60,109,501	\$65,607,925 (e)	9.1%	
(e)=(c)+(d)				
Other Rates (inc. service charges)				
Regional Landscape Levy	\$1,793,000	\$2,051,000 (f)		The Regional Landscape Levy is a State tax, it is not retained by council.
	\$61,902,501	\$67,658,925		
Less: Discretionary Rebates	\$0	\$0 (g)		
Expected Total Rates Revenue	\$60,109,501	\$65,607,925 (h)	9.1%	
(h)=(e)+(g)				
Excluding the Regional Landscape Levy and minus Mandatory & Discretionary Rebates.				
Estimated growth in number of rateable properties				
Number of rateable properties:	29,231	29,265 (i)	0.1%	
	Actual	Estimate		
'Grow th' is defined in the regulations as where new properties have been created which has added rateable properties to council's ratepayer base. Growth can also increase the need and expenditure related to infrastructure, services and programs which support these properties and residents.				
Estimated average General Rates per rateable property				
Average per rateable property:	\$2,083	\$2,273 (j)	9.1%	
(j)=(c)/(i)				
Councils use property valuations to calculate each rateable property's contribution to the required rate revenue total. Councils do not automatically receive more money because property values increase but this may alter how rates are apportioned (or divided) across each ratepayer (ie. some people may pay more or less rates, this is dependent on the change in value of their property relative to the overall valuation changes across the council area). The total General Rates paid by all rateable properties will equal the amount adopted in the budget.				
Represents both General and Commercial rates				

Notes

- (d) Councils are **required** under the Local Government Act to provide a rebate to qualifying properties under a number of categories
- | | | |
|----------------------------------|-----------------------------------|---|
| Health Services - 100 per cent | Religious purposes - 100 per cent | Royal Zoological Society of SA - 100 per cent |
| Community Services - 75 per cent | Public Cemeteries - 100 per cent | Educational purposes - 75 per cent |
- The rates which are foregone via Mandatory Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution for those properties who receive the rebate).
- (e) Presented as required by the *Local Government (Financial Management) Regulations 2011* reg 6(1)(ea)
- Please Note:** The percentage figure in (e) relates to the change in the total amount of General Rates revenue to be collected from all rateable properties, not from individual rateable properties (ie. individual rates will not necessarily change by this figure).
- (f) Councils are required under the *Landscape South Australia Act 2019* to collect the levy on all rateable properties on behalf of the State Government. The levy helps to fund the operations of regional landscape boards who have responsibility for the management of the State's natural resources.
- (g) A council **may** grant a rebate of rates or service charges in a number of circumstances. The rates which are foregone via Discretionary Rebates are redistributed across the ratepayer base (ie. all other ratepayers are subsidising the rates contribution)
- (h) Expected Total Rates Revenue excludes other charges such as penalties for late payment and legal and other costs recovered.
- (i) 'Grow th' as defined in the *Local Government (Financial Management) Regulations 2011* reg 6(2)

Statement on Expected Rate Revenue

Expected Rates Revenue

	Total expected revenue			No. of rateable properties		Average per rateable property		
	2022/23	2023/24	Change	2022/23	2023/24	2022/23	2023/24	Change
Land Use (General Rates - NET)								
General	\$52,527,952	\$57,388,031	9.3%	27,521	27,592	\$1,909	\$2,080 (k)	\$171
Commercial / Vacant Land	\$7,581,549	\$8,219,894	8.4%	1,710	1,673	\$4,434	\$4,913 (k)	\$480
Total Land Use	\$60,109,501	\$65,607,925	9.1%	29,231	29,265	\$2,056	\$2,242 (k)	\$185
GRAND TOTAL (NET)	\$60,109,501	\$65,607,925	9.1%	29,231	29,265	\$2,056	\$2,242 (k)	\$185

Council considers four commonly used principles for taxation being Efficiency, Equity, Simplicity and Sustainability in developing its rating policy. The use of a differential rate assists Council in applying the Equity principle by ensuring those who benefit more or have higher economic means contribute more. The City of Mitcham has applied the broad principle that the rate in the dollar should be the same for all properties, except where there is either a different level of services available to ratepayers, or some other circumstance exists which warrants variation from the broad principle. Council has addressed this through the application of differential rates on commercial, industrial and vacant land properties.

Minimum Rate

	No. of properties to which rate will apply		Rate		
	2023/24	% of total rateable properties	2022/23	2023/24	Change
Minimum Rate	4,290	14.7%	\$1,171	\$1,275 (l)	\$104

Council believes that the adoption of a minimum rate recognises that each rateable property within the Council area benefits from a minimal level of service and should therefore make a minimum level of contribution. Council has adopted a policy of setting its minimum rate at a level not exceeding 65% of the average rate of all rateable properties.

Adopted valuation method

Capital Value/Site Value/Annual Value

Council has the option of adopting one of three valuation methodologies to assess the properties in its area for rating purposes:

Capital Value – the value of the land and all improvements on the land;

Site Value – the value of the land and any improvements which predominantly affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements (Note: Site Value will cease to be an option from 1 Sept 2023); or

Annual Value – a valuation of the rental potential of the property.

Council has decided to continue to use Capital Value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers.

Notes

(k) Average per rateable property calculated as General Rates for category, including minimum rate but excluding any separate rates, divided by number of rateable properties within that category in the relevant financial year.

(l) Where two or more adjoining properties have the same owner and are occupied by the same occupier, only one minimum rate is payable by the ratepayer.